

PROPERTY TAX BILLS IN THE 2023 TEXAS LEGISLATURE 88th REGULAR SESSION

Last Updated: June 20, 2023

The legislature's regular session ended on May 29, 2023. The bills that were passed were sent to Governor Abbott. He vetoed a surprising number of them, not because he disagreed with the particular bills but because he was upset about the legislature's failure to pass a bill reducing school taxes.

The legislature's first special session has a little over a week to go, but no bills have been passed so far.

Relevant property tax bills from the regular session are summarized below. The bills that were passed are listed first. Then, in pale gray type, are the bills that died.

We use gold stars to mark the progress of a bill, but those stars turn gray when a bill moves to the dead-bills list.

- ★ Bill has been reported out of committee in the house in which it was filed.
- ★★ Bill has been passed by the house in which it was filed.
- ★★★ Bill has been reported out of committee in the other house.
- ★★★★ Bill has been passed by both houses.
- ★★★★★ Bill has been signed by Governor and will take effect.

Of course, we will be happy to assist our clients who have questions about legislation.

Bills That Were Passed

Exemptions

H.B. 456 ★★★★★

Author: Craddick

Amends/Enacts: §11.18 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

Some charitable organizations will receive exemptions for mineral interests that they own, including royalty interests. In order to qualify, an organization must perform one or more of eight charitable functions from the larger list of functions in §11.18(d). The exemption applies to a royalty interest that is not severed from the surface and that was donated to the charitable organization.

H.B. 2071 ★★★★★

Author: Jetton

Amends/Enacts: §§303.042 Local Government Code

Status: Passed by both houses; not vetoed by governor

Effective: June 18, 2023

This bill concerns an obscure exemption for a multifamily residential development owned or leased by a public facilities corporation. A development will have to be approved by the city, county and school district in which it was located in order for the exemption to apply. A certain number of units must be reserved for low-income residents.

H.B. 4077 ★★★★★

Author: Noble

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

Under current law, when a property owner who is already receiving a homestead exemption turns 65, the appraisal district should allow the over-65 homestead exemption without the need for a new application. That's if the owner has notified the district of his/her birth date or if the district has learned the owner's birth date from the DPS. It does not appear that this bill will change that rule, but it will make the statutory language more confusing.

H.B. 4645 ★★★★★

Author: Flores

Amends/Enacts: §11.1825 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

An organization that leases land under a ground lease and then builds or rehabilitates low-income housing will be considered the owner of the land for purposes of the §11.1825 low-income-housing exemption.

S.B. 719 ★★★★★

Author: Paxton

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

The general charitable exemption will expand to include an organization that provides "services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption." The bill will also change some references to "handicapped" people and refer to them instead as people "with disabilities."

S.B. 1145 ★★★★★

Author: West

Amends/Enacts: §§11.36 and 11.43 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024 if voters approve the proposed constitutional amendment

S.J.R. 64 ★★★★★**Author: West****Amends/Enacts: Art. VIII, §1-r Texas Constitution****Status: Passed by both houses; election scheduled for November 7, 2023****Effective: January 1, 2024 if approved by voters**

This proposed constitutional amendment and related bill will allow a county or city to exempt some or all of the value of child-care facilities. The exemption adopted by a county or city will have to specify the percentage of the exemption which must be at least 50%. Even property leased to a child-care facility will be exempt. The lessor will have to pass the tax savings along to the child-care facility and provide the appraisal district with an affidavit verifying that the tax savings were passed on to the facility.

S.B. 1381 ★★★★★**Author: Eckhardt****Amends/Enacts: §11.43 Tax Code****Status: Passed by both houses; signed by Governor****Effective: January 1, 2024**

If a homeowner receives a local-option homestead exemption for owners over 65 and dies leaving a surviving spouse, the spouse will inherit the exemption without having to file a new exemption application. An application form for a homestead exemption will include a space for the date of birth of the applicant's spouse.

S.B. 1439 ★★★★★**Author: Springer****Amends/Enacts: §§11.145, 22.01, and 22.24 Tax Code****Status: Passed by both houses; *VETOED BY GOVERNOR*****Effective: January 1, 2024**

If two or more related businesses involved in a “unified business enterprise” own bpp at the same address, their bpp will be combined for purposes of the \$2,500 exemption for small amounts of bpp. For example, if three related businesses each have \$2,000 of bpp at the same address, their \$6,000 of bpp will not qualify for the exemption. This bill is also discussed under the heading, *Appraisals*.

S.B. 1801 ★★★★★**Author: Springer****Amends/Enacts: §11.43 Tax Code****Status: Passed by both houses; not vetoed by Governor****Effective: September 1, 2023**

An appraisal district will have to review each homestead exemption at least once every five years to confirm that the property still qualifies for the exemption.

S.B. 2289 ★★★★★**Author: Huffman****Amends/Enacts: §§11.36, 11.42, and 11.43 Tax Code****Status: Passed by both houses; signed by Governor**

Effective: January 1, 2024 if constitutional amendment approved by voters

S.J.R. 87 ★★★★★

Author: Huffman

Amends/Enacts: Art. VIII, §1-x Texas Constitution

Status: Passed by both houses; election scheduled for November 7, 2023

Effective: January 1, 2024 if approved by voters

This proposed constitutional amendment and related bill will exempt bpp: a) stored, used, or consumed in the manufacturing or processing of medical or biomedical products by a medical or biomedical manufacturer; or b) intended for use in the diagnosis, cure, treatment, or prevention of a condition or disease or in medical or biomedical research. Exempt property will include devices, therapeutics, pharmaceuticals, personal protective equipment, tools, apparatuses, instruments, and inventories. The property must be in a medical or biomedical manufacturing facility owned or leased by the same company that owns the property.

Appraisals

H.B. 260 ★★★★★

Author: Murr

Amends/Enacts: §23.51 Tax Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2024

In calculating net to land of 1-d-1 land located in or adjacent to a wildlife or livestock disease or pest area, an appraisal district must take into consideration the effect of the disease or pest or the designation of the area.

H.B. 2121 ★★★★★

Author: Paul

Amends/Enacts: §22.24 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

A rendition will not have to be sworn or notarized if it is filed on behalf of a property owner whose good faith estimate of the market value of his/her bpp is not more than \$150,000.

H.B. 2354 ★★★★★

Author: Hefner

Amends/Enacts: §23.54 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

If the owner of 1-d-1 land dies and the land is transferred to that owner's surviving spouse, the new owner will not need to file an application in order to continue the 1-d-1 appraisal.

S.B. 1191 ★★★★★

Author: Zaffirini
Amends/Enacts: §23.541 Tax Code
Status: Passed by both houses; signed by governor
Effective: May 23, 2023

If the owner of 1-d-1 land dies, the new owner would have an extended deadline for filing a new 1-d-1 application for the following year. A surviving spouse or child of the decedent, an executor of the decedent's estate, or a fiduciary acting for a surviving spouse or child may file the application any time before the taxes became delinquent for the year in question. The late application will not trigger any penalty.

S.B. 1439 ★★★★★
Author: Springer
Amends/Enacts: §§11.145, 22.01, and 22.24 Tax Code
Status: Passed by both houses; VETOED BY GOVERNOR

If two or more related businesses involved in a “unified business enterprise” own bpp at the same address, their renditions would have to reflect that fact. Each business’s rendition must identify the bpp of its related businesses. This bill is also discussed under the heading, *Exemptions*.

Appraisal Districts and ARBs

H.B. 796 ★★★★★
Author: Button
Amends/Enacts: §41.13 Tax Code
Status: Passed by both houses; signed by governor
Effective: January 1, 2024

An appraisal district will have to establish an online database containing information on every hearing conducted by the ARB. The entry for each hearing will have to include: the name of each ARB member participating; the date and time of the hearing; the account number, value, and category of the property; and the ARB’s determination. The database will have to be updated by October 1 of each year. Data for each year will be added until the database includes the data for five years. From that point forward, the database will include data for the five most recent years.

H.B. 1228 ★★★★★
Author: Metcalf
Amends/Enacts: §§1.07, 1.085, 25.192, 25.193, 25.195, 41.461, 41.47, Tax Code
Status: Passed by both houses; signed by governor
Effective: January 1, 2024 (In a county with fewer than 120,000 people, a tax official will have until January 1, 2025 to comply)

Current law contemplates the electronic exchange of notices and information between appraisal districts and property owners if both parties enter agree to the electronic exchange. Under this bill, a property owner can *require* a “tax official” to send and receive notices and communications electronically. In order to invoke this right, a property owner must file a form that will come from the comptroller. “Tax official” includes an appraisal district, an ARB, and a tax office. A tax official must establish a procedure specifying the manner in which electronic communications will be exchanged and confirmed. The information must be posted on a tax official’s website. An

appraisal district will include the information in its notices of appraised value. A tax official must acknowledge the receipt of an electronic communication.

Current law gives a property owner or owner's agent the right to *inspect* the appraisal records concerning the owner's property and the supporting information in the hands of the appraisal district. This bill will require the district to deliver the information electronically or by mail at the request of the owner or agent. The district may not charge for copying or delivery. The same rule will apply to information in the hands of a private appraisal firm working for the appraisal district.

H.B. 1285 ★★★★★

Author: Shine

Amends/Enacts: §§5.06, 6.052, and 41.66 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

A property owner can file a complaint with a TLO about something other than the appraisal of property. In response, the TLO can: help the property owner find information; informally mediate a disagreement between the owner and the appraisal district and/or the ARB; treat the matter as a formal complaint; assist the owner with filing request for limited binding arbitration; or make recommendations to the district or the ARB. A TLO must notify the property owner about the resolution of a complaint within 90 days after the complaint is filed.

A TLO will also be responsible for publicizing the need for ARB members. The board may also appoint deputy TLOs. The district's board of directors will evaluate the TLO and any deputies annually.

The bill states that the TLO "is the appraisal district officer primarily responsible for providing assistance to taxpayers for the district." A TLO will be responsible for providing public information to help property owners understand the complaint process and limited binding arbitration along with other matters.

The comptroller will create a training program for TLOs and their deputies. A TLO or deputy must complete the comptroller's training course (and the ARB training course) within one year of taking office and do it again every two years. The comptroller's pamphlet for property owners will describe the functions of a TLO and provide advice about preparing and presenting a protest. That information will also have to be posted on the appraisal district's website.

Current law allows the directors to remove an ARB chair if the ARB does not correct procedural errors. Under this bill, the directors will refer the matter to the local administrative district judge, who can remove the ARB chair.

Unfortunately, the bill provides no guidance to appraisal districts that do not have TLOs.

H.B. 3207 ★★★★★

Author: Murr

Amends/Enacts: §6.12 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2023

The members of an appraisal district's agricultural advisory board will no longer have to be residents of the district. They will only have to be owners of land qualifying for special appraisal.

H.B. 3273 ★★★★★**Author: Thierry****Amends/Enacts: §§25.19, 26.04, 26.05, 26.17, and 41.46 Tax Code****Status: Passed by both houses; signed by governor****Effective: January 1, 2024**

An appraisal district will post a notice on its Internet website telling property owners that estimated tax amounts can be found in the district's property tax database. Every taxing unit served by the appraisal district will post a similar notice on its own website. The posted notices will also refer property owners to the state's Texas.gov/PropertyTaxes website. That part will be in bold type. The notices will describe how a property owner can register on the appraisal district's website to have notifications regarding updates to the property tax database delivered to the owner by e-mail. The district must publish the notice in a newspaper by August 7 every year. The notice will also be included as part of an ARB hearing notice sent to a protesting property owner. Beginning in 2024, appraisal districts will no longer send post-card notices. Information about the Texas.gov/PropertyTaxes website will no longer have to be included with a notice of appraised value.

H.B. 4123 ★★★★★**Author: Guillen****Amends/Enacts: §§411.1296, Government Code****Status: Passed by both houses; signed by governor****Effective: Immediately when signed by governor**

This lengthy bill deals with the availability of criminal history records. When checking on an applicant for employment or an applicant for a seat on the ARB, an appraisal district can access information from the FBI, or any state criminal justice agency. The district can share information about ARB applicants with the Local Administrative District Judge, but otherwise the district must keep criminal history information confidential. After the information has been used for its authorized purpose, the district must destroy it.

S.B. 348 ★★★★★**Author: Springer****Amends/Enacts: §25.027 Tax Code****Status: Passed by both houses; *VETOED BY GOVERNOR*****Effective: Immediately when signed by governor**

Current law prohibits an appraisal district from posting on the Internet a photograph or floor plan of a residential improvement. This bill will make it clear that a district *can* post: 1) an aerial photograph depicting more than one separately owned building; 2) a street level photograph showing only the exterior of a building; or 3) a field record or overhead sketch depicting only a building's outline, general landscape features, dimensions of buildings, or distances between buildings.

S.B. 361 ★★★★★**Author: Eckhardt****Amends/Enacts: §6.412 Tax Code****Status: Passed by both houses; *VETOED BY GOVERNOR*****Effective: September 1, 2023**

A public-school teacher may serve on an ARB. This will be an exception to the current law that prohibits all employees of taxing units from serving on ARBs.

Appeals

H.B. 2488 ★★★★★

Author: Geren

Amends/Enacts: §42.23 Tax Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2023 (applies to appeals filed after that date)

Under two circumstances, an appraisal district will bear the burden of proving the value of a property in court. (They are both circumstances that give the district a heightened burden of proof in a protest before the ARB.) One circumstance involves a value that is lowered in one year as the result of a judicial appeal and then replaced with a higher value in the next year. The other involves a value that is lowered in one year as the result of a judicial appeal and a property owner who provides his/her evidence to the district fourteen days in advance of the next year's ARB hearing. The new law will apply only if the first year's value is set by a court following a trial on the merits. When this law applies, the district will have to support its value in court with clear and convincing evidence.

H.B. 4101 ★★★★★

Author: Shine

Amends/Enacts: §41A.015 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024 (applies where notice of protest is filed after effective date)

This bill will substantially expand limited binding arbitration. An arbitrator can address any failure by the ARB to comply with the ARB's hearing procedures.

S.B. 2355 ★★★★★

Author: Bettencourt

Amends/Enacts: §§41A.03, 41A.04, 41A.05, 41A.08, and 41A.11 Tax Code

Status: Passed by both houses; signed by governor

Effective: January 1, 2024

A property owner seeking to appeal an ARB order through binding arbitration will file his/her request with the comptroller directly, not the appraisal district. The property owner may file the request and pay the deposit electronically. The appraisal district will receive a notice of the owner's request for binding arbitration. Upon receipt of that notice, the district will have ten days to provide to the comptroller any information reasonably necessary for the comptroller to process the request and appoint an arbitrator. An authorization for an agent to represent a property owner in a binding arbitration may not be signed by the agent authorized to represent the owner before the district and ARB. The authorization will be effective when signed. The agent will not automatically file the signed form, but he/she will have to produce it if requested by the district, the ARB, the owner, the comptroller, or the arbitrator. A property owner may assign to an agent the right to receive the refund of an arbitration deposit. The bill also makes it clear that an agreement settling a binding arbitration is final and binding on the parties.

Assessment

H.B. 8 ★★★★★

Author: VanDeaver

Amends/Enacts: Chapter 130A Education Code

Status: Passed by both houses; signed by governor

Effective: September 1, 2023

This complicated bill concerns junior colleges. It will establish a multi-tiered system of financing junior college districts with some money coming from property taxes and some coming from the state. In order to participate, a junior college district's local share of the base tier will be based on an m&o tax rate of 5¢.

H.B. 4158 ★★★★★

Author: Schofield

Amends/Enacts: 11.26 Tax Code

Status: Passed by both houses; *VETOED BY GOVERNOR*

Effective: January 1, 2024

Every year an appraisal district will determine the number of over-65 and disabled homeowners receiving a school tax freeze in a school district. The appraisal district will report that information to the comptroller by September 1. The comptroller will report the information to legislators.

H.B. 4456 ★★★★★

Author: Cody Harris

Amends/Enacts: §5.07, 26.012, 26.05, and 27.17 Tax Code

Status: Passed by both houses; signed by Governor

Effective: January 1, 2024

A school district's "rate to maintain same level of maintenance & operations revenue," calculated under §44.004(c) of the Education Code will also be the district's no-new-revenue m&o rate. An appraisal district's online database will include the tax rate that would maintain the same amount of state and local revenue per student, rather than per weighted student, that a school district received in the school year beginning in the preceding tax year.

S.B. 1998 ★★★★★

Author: Bettencourt

Amends/Enacts: §§ 5.07, 26.03, and 26.04 Tax Code

Status: Passed by both houses; *VETOED BY GOVERNOR*

Effective: January 1, 2024

A taxing unit completing the comptroller's tax-rate-calculation forms must include a hyperlink for each entry, other than an entry making a mathematical calculation, providing a link to a document that shows the accuracy of the entry. A taxing unit with two or more TIF reinvestment zones will include separate entries for each zone.

S.B. 1999 ★★★★★

Author: Bettencourt

Amends/Enacts: 26.013 Tax Code
Status: Passed by both houses; signed by governor
Effective: January 1, 2024

A taxing unit's unused increment rate will be based on its "foregone revenue amount," calculated as follows: FOREGONE REVENUE AMOUNT = (VOTER-APPROVAL TAX RATE - ACTUAL TAX RATE) x PRECEDING TOTAL VALUE. The bill defines PRECEDING TOTAL VALUE as a taxing unit's current total value in the applicable preceding tax year. A foregone revenue amount cannot be less than zero. The unused increment rate would equal the total foregone revenue amount for three years divided by current total value. It cannot be less than zero.

S.B. 2350 ★★★★★
Author: Bettencourt
Amends/Enacts: §26.013 Tax Code
Status: Passed by both houses; not vetoed by governor
Effective: June 18, 2023

For purposes of calculating an unused increment rate, voter-approval tax rate will be defined as "a taxing unit's voter-approval tax rate in the applicable preceding tax year, as adopted by the taxing unit during the applicable preceding tax year, less the unused increment rate for that preceding tax year." This seems to overlook the fact that a voter-approval tax rate is determined by calculation, not by adoption.

Collections

H.B. 4250 ★★★★★
Author: Lalani
Amends/Enacts: §34.03 Tax Code
Status: Passed by both houses; signed by governor
Effective: September 1, 2023

If a tax sale results in excess proceeds, the court clerk can look to that money to recover the postage cost of sending a certified-mail notice to the delinquent taxpayer whose property was sold.

S.B. 59 ★★★★★
Author: Zaffirini
Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code
Status: Passed by both houses; signed by Governor
Effective: September 1, 2023

This bill concerns tax sales in counties on or near the Mexican border. A taxing unit selling a tract of five acres or less (presumably intended for residential use) will have to include in the notice of sale and in the tax deed a notice that the land may not qualify for residential use if it lacks water or wastewater service. Currently, a similar requirement applies to counties, but not to other taxing units.

S.B. 62 ★★★★★
Author: Zaffirini

Amends/Enacts: §34.015 Tax Code; 51.002 Property Code
Status: Passed by both houses; signed by governor
Effective: September 1, 2023

This bill concerns the rule that a person who owes delinquent taxes may not buy property at a tax sale. A purchaser or prospective purchaser may request a statement from the county tax assessor collector detailing any delinquent taxes that the person owes. The person then presents the statement to the sheriff or other officer conducting the tax sale. This bill will require a county tax assessor-collector to post on the county's website a form (or a link to a comptroller's form) that a person can use to request a statement about delinquent taxes.

S.B. 539 ★★★★★
Author: Pending in Senate Local Government Committee
Amends/Enacts: §33.03 Tax Code
Status: Passed by both houses; signed by governor
Effective: January 1, 2024

A TAC will indicate on each delinquent tax roll that a delinquent tax included on the roll is deferred or abated.

S.B. 2091 ★★★★★
Author: West
Amends/Enacts: §§33.43, 34.0101, and 34.02 Tax Code
Status: Passed by both houses; signed by governor
Effective: September 1, 2023

This bill concerns tax sales of real properties unlikely to be of interest to anybody other than an owner of abutting land. That includes a tract that is small or unusually shaped and that can't be used because of zoning laws or subdivision restrictions. It also includes landlocked property with no access and property in a flood-prone area as determined by FEMA. A public sale of such a property is likely to be unsuccessful. If that happens, the property can be sold to an owner of abutting land in a private sale. It can be sold for less than the usual minimum foreclosure sales price although the bill does set out its own minimum price. The bill includes procedures for notifying owners of abutting land that the property may be sold at a private sale. The same will be true for real property sold pursuant to a tax warrant.

School Finance and Value Studies

None of the school-finance bills that we were following was actually enacted.

Miscellaneous

H.B. 5 ★★★★★
Author: Hunter
Amends/Enacts: §§23.03, 26.012, and 312.0025 Tax Code; §§48.2551 and 48.256 Education Code; Chapter 403, Subchapter T and §2303.507 Government Code
Status: Passed by both houses; signed by governor
Effective: September 1, 2023

This bill creates the “Texas Jobs, Energy, Technology, and Innovation Act.” It will allow a school district to provide tax breaks to encourage economic developments. The district may agree to limit the taxable value of a property for purposes of the district’s m&o taxes. A property owner seeking the benefit will first file an application and an “economic benefit statement” with the comptroller. The comptroller will send copies to the school district and to the governor. The school board will have only 30 days to hold a public hearing and decide whether it is willing to enter the proposed agreement with the property owner. The governor must also decide within 30 days whether to agree to the proposal. The comptroller will decide whether to recommend the tax break to the school district.

The parties to an agreement will be the property owner, the school district, and the governor. The agreement will include a construction period during which the taxable value of the property will be zero. It will also include an incentive period of ten years during which the taxable value will be 50% of market value (25% of market value if the property is in a qualified opportunity zone). The agreement will incorporate minimum requirements for jobs and investment in the project.

H.B. 1911 ★★★★★

Author: Mary Burrows

Amends/Enacts: §25.025 Tax Code

Status: passed by both houses; signed by governor

Effective: June 9, 2023

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will be expanded to include a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department. The list will also include a current or former attorney for the Department of Family and Protective Services.

S.B. 617 ★★★★★

Author: Blanco

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: May 19, 2023

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will be expanded to include a customs and border protection officer or border patrol agent. The bill also covers the spouse, surviving spouse, or adult child of such an officer or agent.

S.B. 1525 ★★★★★

Author: Miles

Amends/Enacts: §25.025 Tax Code

Status: Passed by both houses; signed by governor

Effective: June 18, 2023

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will expand to include a current or former attorney for the Department of Family and Protective Services.

Dead Bills

Exemptions

H.B. 40 ★★

Author: Zwiener

Amends/Enacts: §11.325 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 25 ★★

Author: Zwiener

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would allow a county's commissioners court to exempt the portion of the value of a property attributable to the installation of a rainwater harvesting or graywater system. If the commissioners adopted the exemption, it would apply to every taxing unit in the county.

H.B. 144

Author: Bernal

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.1125 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 16

Author: Bernal

Amends/Enacts: Art. VIII, §1-q Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt the homestead of an unpaid caregiver of a person eligible to receive long-term services and support under Medicaid while the person was on a waiting list for the services and support.

H.B. 147

Author: Bernal

Amends/Enacts: §§11.136, 11.42, 11.43, 26.10, and 26.1125 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

This bill would totally exempt the homesteads of certain unpaid caregivers. It is virtually identical to H.B. 144 discussed above.

H.B. 215

Author: Jarvis Johnson

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2541 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 13

Author: Jarvis Johnson

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were eighty years old or older and had lived in the same homestead for at least ten years. If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

H.B. 398

Author: Shine

Amends/Enacts: §11.11 Tax Code

Status: Pending in House Ways and Means Committee

Property would be exempt if it were owned by a Type-A or Type-B economic development corporation and used for a public purpose.

H.B. 419

Author: Shine

Amends/Enacts: §§11.13 and 25.19 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 23

Author: Shine

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create a new kind of homestead exemption. It would apply to every taxing unit other than a school district. The exemption in a particular county would be a percentage of the average homestead value in that county. That percentage would be 5%, but the governing body of a taxing unit could decide on a higher percentage, anything up to 25%.

H.B. 581 ★★

Author: Raymond

Amends/Enacts: §11.18 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The general charitable exemption would expand to include a HUD-approved housing counseling agency that provides rental housing to low-income and moderate-income households at below-market rates. The exemption would apply to a property used to provide that housing. The bill would apply only in counties with fewer than 300,000 people and located on the Mexican border.

H.B. 582

Author: Raymond

Amends/Enacts: §§11.13, 25.19, and 26.062 Tax Code; §44.004 Education Code; §§49.236 and 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Pending in House Ways and Means Committee

H.J.R. 44

Author: Raymond
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill concern homestead exemptions for parents or guardians of disabled people who live with them. The \$10,000 school-tax exemption for homeowners who are disabled or over 65 would be expanded to include those parents and guardians. The same is true of the local-option exemption for homeowners who are disabled or over 65.

H.B. 596 ★
Author: Shaheen
Amends/Enacts: §11.13 Tax Code
Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 45 ★
Author: Shaheen
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Passed by House Ways and Means Committee; pending in full House

Under this proposed constitutional amendment and related bill, a county, acting through its commissioners, could exempt up to fifty percent of the value of the homesteads of physicians who provided free medical care to residents of the county who are indigent or who are Medicaid recipients.

H.B. 610
Author: Raymond
Amends/Enacts: §§11.13 and 11.26 Tax Code; §§46. 071 and 48.2543 Education Code
Status: Pending in House Ways and Means Committee

H.J.R. 44
Author: Raymond
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Means Committee

The general school-tax homestead exemption would rise from \$40,000 to \$360,000 but only for the 2024 tax year. In 2025, the exemption would return to \$40,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption, but only for 2024. The state would provide school districts with additional money to offset the loss of property-tax revenue.

H.B. 623 ★★
Author: Cody Harris
Amends/Enacts: §11.162 Tax Code
Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 47 ★★
Author: Cody Harris
Amends/Enacts: Art. VIII, §1-s Texas Constitution
Status: Passed by House; pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt animal feed held by the owner for retail sale. The feed would have to qualify for exemption from sales taxes in order for it to qualify for exemption from property taxes.

H.B. 741

Author: Goodwin

Amends/Enacts: §11.18 Tax Code

Status: Pending in House Ways and Means Committee

The general charitable exemption would expand to include an organization that provides child-care services without regard to the beneficiaries' ability to pay, if the provider of the services meets Texas Rising Star Program certification criteria. The bill would also change some references to "handicapped" people and refer to them instead as people "with disabilities."

H.B. 1251

Author: Plesa

Amends/Enacts: §11.134 Tax Code

Status: Pending in House Ways and Mens Committee

The 100% homestead exemption for surviving spouses of first responders killed in the line of duty would be expanded to include surviving spouses of special agents of ICE; border patrol agents, and immigration agents of DHS.

H.J.R. 65

Author: Tepper

Amends/Enacts: Art VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment would impose an 8% cap on year-to-year increases in the appraised values of commercial properties and rental properties.

H.B. 1566

Author: Allison

Amends/Enacts: §§1.12, 11.13, 11.262, 23.19, 23.23, and 42.26 Tax Code; §§44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 87

Author: Allison

Amends/Enacts: Art. VIII, §§1, 1-b, and 1-b-1 Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would totally exempt a residence in the first year that it qualified as the owner's first residence homestead. The exemption would not apply to a homestead appraised at \$300,000 or more. These proposals are also discussed under the headings, *Appraisals and Assessment*.

H.B. 1596

Author: Buckley

Amends/Enacts: §140.011 Local Government Code

Status: Pending in House Appropriations Committee

This bill would include among the municipalities qualified in a given tax year to receive state assistance to compensate for revenue lost because of tax relief for disabled veterans, municipalities with extraterritorial jurisdictions located within two miles of the boundary line of a U.S. military installation.

H.B. 1613 ★★★★★

Author: Shine

Amends/Enacts: §151.801 Tax Code; §140.011 Local Government Code

Status: Passed by House; substitute passed by Senate; pending in conference committee

This bill would overhaul the way that the state compensates cities and counties most affected by the 100% homestead exemption for disabled veterans. A city or county would not have to be close to a military installation in order to qualify. It would qualify if the exemption cost it more than 1% of its property tax revenues. State funds would come from the “disabled veterans local government assistance trust fund” managed by the comptroller and funded principally by sales taxes. The fund would receive \$200M in each of the first two years.

The Senate version is much more limited. It would apply to only Temple and Killeen.

H.B. 1801

Author: Talarico

Amends/Enacts: §11.36 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 96

Author: Talarico

Amends/Enacts: Art. VIII, §1-r Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would exempt real property used to operate a child care facility. The facility would have to be licensed, certified, or registered by the Department of Family and Protective Services. It would have to be accredited by a nationally recognized accrediting organization approved by the Texas Workforce Commission and the Department of Family and Protective Services. The property would have to be used to provide developmental and educational services for children attending the facility. There would be no requirement that the owner be nonprofit.

H.B. 1934

Author: Rogers

Amends/Enacts: §11.145 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 101

Author: Rogers

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

The exemption for small amounts of business personal property will jump from \$2,500 to \$100,000.

H.B. 1994

Author: Raney

Amends/Enacts: §11.36 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 104

Author: Raney

Amends/Enacts: Art. VIII, §1-w Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would create an exemption for inventory held for retail sale. The exemption would be a percentage of value, and that percentage would be 20% in 2024 and 50% in 2025. After that, the statutory exemption would expire unless renewed. The Constitution would allow an exemption as high as 75% in 2027 and subsequent years.

H.B. 2054

Author: Vinton Jones

Amends/Enacts: §§11.13 and 25.23 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 108

Author: Vinton Jones

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

A county's commissioners could adopt a general homestead exemption in a fixed dollar amount up to \$100,000.

H.B. 2303

Author: Martinez Fischer

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Mens Committee

H.B. 2467

Author: Martinez Fischer

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556; Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 115

Author: Martinez Fischer

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The general school-tax homestead exemption would rise from \$40,000 to \$100,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue. H.B. 2467 appears to have been filed to correct some omissions from H.B. 2303.

H.B. 2397 ★★

Author: Guillen

Amends/Enacts: §§11.43, 23.54, and 23.541 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

If the owner of exempt property died and the property were transferred to that owner's surviving spouse or child, the new owner would not need to file an application in order to continue the exemption. This bill is also discussed under the hearing, Appraisals.

H.B. 2467

Author: Martinez Fischer

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556;

Education Code; §403.302 Government Code

Status: Filed

The general school-tax homestead exemption would rise from \$40,000 to \$100,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

H.B. 2656

Author: Leach

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556;

Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 122

Author: Leach

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The general school-tax homestead exemption would rise from \$40,000 to \$65,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

H.B. 2747 ★

Author: Darby

Amends/Enacts: §11.43 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

An appraisal district would have to review each homestead exemption at least once every five years to confirm that the property still qualified for the exemption.

H.B. 2987

Author: Metcalf

Amends/Enacts: Tax Code sections too numerous to list

Status: Pending in House Ways and Means Committee

H.J.R. 129

Author: Metcalf

Amends/Enacts: Art. VIII, §§1, 1-l, 1-j, 1-n, and 8 Texas Constitution
Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would completely exempt all personal property.

H.B. 2993 ★★

Author: Hunter

Amends/Enacts: §320.002 Tax Code

Status: Passed by House; pending in Senate Natural Resources and Economic Development Committee

A property could not receive a tax abatement or school tax value limitation if: 1) a wind-powered energy device were on the property; and 2) the property were within 25 nautical miles of a military aviation facility.

H.B. 3006

Author: Hefner

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Filed

The exemption for implements of husbandry would include property used in hydroponic farming. This bill is also discussed under the heading, *Appraisals*.

H.B. 3083

Author: Harrison

Amends/Enacts: §§11.145, and 22.01 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 136

Author: Harrison

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Every owner of business personal property would receive a \$2,500 exemption. It is unclear how this proposed constitutional and amendment and related bill would apply to a property owner with bpp in many places. Would Walmart receive only one \$2,500 exemption to apply to all of its bpp in Texas?

H.B. 3205

Author: Zwiener

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556; Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

The general school-tax homestead exemption would rise from \$40,000 to \$75,000 for 2023. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue. In future years the amount of the exemption would increase automatically by the same percentage as the average appraised value of homesteads statewide. For example, if the average appraised value of homesteads increased by 6% from one year to

the next, the exemption would increase by 6%. If the average appraised value of homesteads went down, the exemption would not change.

H.B. 3241 ★★

Author: Guillen

Amends/Enacts: §§11.162 and 11.325 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

This bill would exempt “farm production inputs” and any resources that the producer utilizes for the purpose of production. Farm production inputs would include seeds, weaned animals, fertilizer, pesticides, feed, and any other resources that are necessary to produce crops, fruit, flowers, and other products of the soil.

A recent amendment would allow a county’s commissioners court to exempt the portion of the value of a property attributable to the installation of a rainwater harvesting or graywater system. If the commissioners adopted the exemption, it would apply to every taxing unit in the county.

H.B. 3242 ★

Author: Hefner

Amends/Enacts: §11.43 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

If a homeowner received a local-option homestead exemption for owners over 65 and died leaving a surviving spouse, the spouse would inherit the exemption without having to file a new exemption application. A homestead exemption application form would have spaces for the applicant to enter both his/her own birth date and the birth date of his/her spouse.

H.B. 3291

Author: Thierry

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Filed

Under current law, an appraisal district generally has a 90-day period in which to determine an exemption application. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 3325 ★

Author: Goodwin

Amends/Enacts: §25.192 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill concerns the notice that an appraisal district sends to the owner of a property that looks like it might qualify for a homestead exemption but isn’t receiving the exemption. As an alternative to including an application and asking the property owner to fill it out and return it, the district could tell the owner about the option of applying for the exemption online. The property owner could still choose to request and complete a hard-copy application form.

H.B. 3355

Author: Landgraf

Amends/Enacts: §11.31 Tax Code

Status: Pending in House Ways and Means Committee

The pollution-control exemption currently refers to equipment used to meet or exceed EPA regulations. This bill would change that to *any* federal agency. The exemption would also apply to property demonstrated to prevent, monitor, control, or reduce air, water, or land pollution and to property used to prevent or remove carbon dioxide pollution. When an appraisal district was presented with a favorable determination from the TCEQ, the district would “issue an appraisal that is no less than twenty-five percent of the cost of capital of the pollution control property.”

H.B. 3409

Author: Bailes

Amends/Enacts: §§11.16 and 23.51 Tax Code

Status: Pending in House Ways and Means Committee

Exotic animals would be included under the exemption for farm products. This bill is also discussed under the heading, *Appraisals*.

H.B. 3621 ★

Author: Talarico

Amends/Enacts: §§11.36 and 11.43 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

H.J.R. 149 ★

Author: Talarico

Amends/Enacts: Art. VIII, §1-r Texas Constitution

Status: Passed by House Ways and Means Committee; pending in full House

Child-care facilities would be completely exempt, even those that operated for profit. Even property leased to a child-care facility would be exempt.

H.B. 3640 ★★

Author: Noble

Amends/Enacts: §§11.36 and 11.43 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 150 ★★

Author: Noble

Amends/Enacts: Art. VIII, §1-b-3 Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would create an exemption for the primary residence of an adult who has an intellectual or developmental disability and is related to the owner or trustee of the property. The exemption would be the same amount as the general school-tax homestead (currently (\$40,000). The new exemption would not apply to any property that qualified as a homestead.

H.B. 3653

Author: Guillen

Amends/Enacts: §§11.36 and 11.43 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 157

Author: Guillen

Amends/Enacts: Art. VIII, §1-s Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would create an exemption for border security infrastructure, defined as “a wall, barrier, fence, wire, road, trench, technology, an apparatus, or an improvement designed or adapted to surveil or impede the movement of persons or objects crossing the Texas-Mexico border outside of land ports of entry and permanently or temporarily affixed by agreement with the government of the State of Texas or the government of the United States of America to property above or below ground located in a county bordering the United Mexican States.” Even land could be exempt is it were formally dedicated to border security infrastructure.

H.B. 3691 ★★

Author: Hefner

Amends/Enacts: §§11.18 and 11.1802 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

This bill would add specific details to the exemption for an organization that provides “charitable housing and services” to people 62 and older. It defines “charitable housing and services” as: a) housing, including as an independent living facility, assisted living facility, or nursing facility; and b) “any service designed to meet the unique needs of a person 62 years of age or older.” The bill lists examples of such services including ministerial services, social services, and educational services. As an alternative to providing housing and services without regard to the beneficiaries’ ability to pay, an organization could provide housing and services in an amount not less than four percent of the organization’s net resident revenue.

The bill also replaces the word “handicapped” and refers to children or individuals “with disabilities.”

H.B. 3969

Author: Cook

Amends/Enacts: §11.145 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 158

Author: Cook

Amends/Enacts: Art. VIII, §1 Tax Code

Status: Pending in House Ways and Mens Committee

The exemption for small amounts of business personal property will jump from \$2,500 to \$40,000. The legislature would have the authority to change the amount of the exemption whenever it chose.

H.B. 3970

Author: Cook

Amends/Enacts: §11.146 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 159

Author: Cook

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

The exemption for small mineral interests would be expanded to \$5,000 per interest, no matter how many interests a person might own in a taxing unit. The legislature would have the authority to change the amount of the exemption whenever it chose.

H.B. 3973

Author: Cook

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004 Education Code

Status: Pending in House Ways and Mens Committee

H.J.R. 207

Author: Cook

Amends/Enacts: Art. VIII, § Texas Constitution

Status: Pending in House Ways and Mens Committee

A homeowner 75 or older would get a \$150,000 exemption for his/her homestead if he/she had lived there for at least ten years. If the person died, his/her surviving spouse (age 55 or older) would inherit the exemption but could not transfer it to another homestead.

H.B. 3974

Author: Cook

Amends/Enacts: §11.13 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 161

Author: Cook

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

A taxing unit in a county with 200,000 or more people could adopt an exemption for all homesteads. The exemption would be in a fixed dollar amount (at least \$25,000) as determined by the taxing unit's governing body.

H.B. 4029

Author: Schofield

Amends/Enacts: §§11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556 Education Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 162

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

The general school-tax homestead would be the greater of \$40,000 or 26.7% of the market value of the homestead.

H.B. 4181 ★★

Author: Muñoz

Amends/Enacts: §11.133 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 165 ★★

Author: Muñoz

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

Current law provides a 100% homestead exemption for the surviving spouse of a “member of the armed services” killed in the line of duty. This proposed constitutional amendment and related bill would expand that to include the surviving spouse of any “qualifying military service member” killed in the line of duty. That would include the surviving spouse of a military technician.

H.B. 4429 ★★

Author: Landgraf

Amends/Enacts: §§312.002, 312.0025, 312.501, 312.502, 312.503, and 312.504 Tax Code; §403.302 Government Code

Status: Passed by House; pending in Senate Natural Resources and Economic Development Committee

School districts cannot ordinarily grant tax abatements. This bill would create a limited exception for a natural gas-fired electric generating facility. The facility would have to have a value of \$1 billion.

H.B. 4463 ★

Author: Shine

Amends/Enacts: §11.436 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

If an appraisal district cancelled a low-income-housing exemption for a past year on the grounds that it had been granted erroneously, the owner could apply for a different low-income-housing exemption for that year “or any subsequent prior tax year.” The owner could file the application up to seven years after the cancellation of the erroneous exemption.

H.B. 4513

Author: Toth

Amends/Enacts: §11.4385 Tax Code

Status: Pending in House Ways and Mens Committee

A disabled veteran considering buying a home could apply to the appraisal district for a preliminary determination of whether the property would qualify for the 100% disabled veteran’s homestead exemption. The veteran’s request would include all the information that would be included in a regular application for the exemption. The district would have 30 days to respond to the request. The district’s preliminary determination would not require the district to grant the exemption if and when the veteran applied for it.

H.B. 4618

Author: Bucy

Amends/Enacts: §11.36 Tax Code

Status: Pending in House Ways and Mens Committee

Current law provides temporary exemptions for properties damaged in a disaster. This bill would create similar exemptions for homesteads that are physically damaged to the point of being uninhabitable. An exemption would not depend on the governor declaring a disaster. Depending upon the level of damage, a property would receive an exemption equal to 30%, 60% or 100% of its value.

H.B. 4750

Author: Leach

Amends/Enacts: §11.22 Tax Code

Status: Filed

The exemption that a disabled veteran may apply to any property would increase from \$12,000 to \$17,000 for: a veteran with a disability rating of 70% or more; a veteran over 65 with a disability rating of 10% or greater; a blind veteran; or a veteran who had lost the use of a limb.

H.B. 4774

Author: Button

Amends/Enacts: §11.184.

Status: Pending in House Ways and Mens Committee

A primarily charitable organization would no longer need to seek approval from the comptroller every five years. But the organization would be required to notify the comptroller and the appraisal district if it ceased to qualify or if it no longer owned the property. An organization that lost its status as a primarily charitable organization because the comptroller's approval expired would have that status restored retroactively.

H.B. 4851

Author: Martinez Fischer

Amends/Enacts: §§11.36 and 11.43 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 183

Author: Martinez Fischer

Amends/Enacts: Art. VIII, §1-w Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would exempt property belonging to a labor organization and used for the organization's operations.

H.B. 4901

Author: Bonnen

Amends/Enacts: §§11.36, 11.42, and 11.43 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 184

Author: Bonnen

Amends/Enacts: Art. VIII, §1-x Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would exempt bpp held by a manufacturer as a finished good or used in the manufacturing or processing of medical or biomedical products. Exempt property would include devices, therapeutics, pharmaceuticals, personal protective equipment, tools, apparatuses, instruments and implants. The property would have to be in a medical or biomedical manufacturing facility owned by the same company that owned the property.

H.B. 5013

Author: Jolanda Jones

Amends/Enacts: §§11.13, 11.42, 11.43, and 26.112 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 191

Author: Jolanda Jones

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

A homeowner would receive a 50% exemption on his/her homestead if he/she had received a homestead exemption on the same property for at least the ten preceding years.

H.B. 5046

Author: Toth

Amends/Enacts: §11.13 and 11.26 Tax Code; §§46.071, 48.2542, 48.2543, and 48.2556; Education Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

The general school-tax homestead exemption would rise from \$40,000 to \$70,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemption. The state would provide school districts with additional money to offset the loss of property-tax revenue.

H.B. 5134

Author: Cecil Bell

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2541 Education Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 196

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were eighty years old or older and had lived in the same homestead for at least ten years. They are virtually identical to H.B. 215 and H.J.R. 13 discussed above.

H.B. 5157

Author: Jolanda Jones
Amends/Enacts: §11.13 Tax Code
Status: Pending in House Ways and Mens Committee

H.J.R. 199
Author: Jolanda Jones
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Pending in House Ways and Mens Committee

The mandatory school-tax homestead exemption for homeowners who are over 65 or disabled would jump from \$10,000 to \$560,000.

H.B. 5293
Author: Tinderholt
Amends/Enacts: §11.131 Tax Code
Status: Pending in House Ways and Mens Committee

H.J.R. 206
Author: Tinderholt
Amends/Enacts: Art. VIII, §1-b Tax Code
Status: Pending in House Ways and Mens Committee

A deceased disabled veteran's surviving spouse who qualified for the 100% homestead exemption could apply it to any homestead that he/she might own. The exemption would not be limited to the homestead that the veteran occupied at the time of his/her death.

S.B. 3 ★★★
Author: Bettencourt
Amends/Enacts: §11.13, 11.26, 25.23, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2556, 49.004, 49.0042, 49.0121, 49.042, 49.154, 49.308, and 49.308 Education Code; §403.302 Government Code
Status: Passed by Senate; amended version passed by House; Senate will consider House version

S.J.R. 3 ★★★
Author: Bettencourt
Amends/Enacts: Art. VIII, §1-b Texas Constitution
Status: Passed by Senate; amended version passed by House; Senate will consider House version

The general school-tax homestead exemption would rise from \$40,000 to \$70,000. The mandatory school-tax exemption for homeowners who are over 65 or disabled would rise from \$10,000 to \$30,000. Homeowners with existing school-tax freezes would have them adjusted downward to reflect the increased exemptions. The state would provide school districts with additional money to offset the loss of property-tax revenue.

Under the House version, the general school-tax homestead exemption would rise to \$100,000, but the exemption for over 65 and disabled homeowners would not increase at all.

These changes would apply in 2023, but the election on the proposed constitutional amendment wouldn't take place until November. That means the appraisal and assessment processes would

proceed without appraisal districts and taxing units knowing for sure which exemptions would apply to 2023 taxes. The uncertainty would mean additional work for everyone involved.

S.B. 5 ★★

Author: Parker

Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 31.01, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 2 ★★

Author: Parker

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by Senate; pending in House Ways and Means Committee

The exemption for small amounts of bpp would rise from \$2,500 to \$25,000. That's \$25,000 per property owner. The exemption would be applied to non-inventory bpp before being applied to inventory. A lessor of bpp would be entitled to one \$25,000 exemption in a taxing unit. If two or more related businesses involved in a "unified business enterprise" owned bpp at the same address, their bpp would be combined for purposes of the exemption. Notably, the bill would give a property owner a \$25,000 exemption for each location, but that is not what the proposed constitutional amendment says. This bill is also discussed under the headings, *Appraisals and Assessment*.

S.B. 196

Author: Eckhardt

Amends/Enacts: §11.13 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 20

Author: Eckhardt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

A, a taxing unit's governing body could adopt a homestead exemption in a fixed dollar amount. The minimum amount for the exemption would be \$5,000, and there would be no maximum.

S.B. 288

Author: Hinojosa

Amends/Enacts: §11.134 Tax Code

Status: Pending in Senate Local Government Committee

The 100% homestead exemption for surviving spouses of first responders killed in the line of duty would be expanded to include surviving spouses of special agents of ICE; border patrol agents, and immigration agents of DHS. This bill is virtually identical to H.B. 1251 discussed above.

S.B. 480

Author: Kolkhorst

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

A charitable organization that provides support or relief to orphans, handicapped children, abused spouses, victims of natural disasters, etc. could not receive an exemption for rental housing constructed, rehabilitated, or purchased with money awarded through a program administered by the General Land Office.

S.B. 546

Author: Blanco

Amends/Enacts: §§11.13 and 25.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 31

Author: Blanco

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

The governing body of a taxing unit other than a school district could give every residence homestead an exemption in a fixed dollar amount. The minimum exemption that the governing body could give would be \$14,000. The maximum would be 20% of the average value of homesteads in the taxing unit. (The minimum would be adjusted each year for inflation.) A taxing unit could not give the new exemption and also give a percentage homestead exemption. If a taxing unit switched from a percentage exemption to the new exemption, a homeowner adversely affected by the change could keep the percentage exemption for as long as he/she occupied the property as a homestead.

S.B. 748

Author: Flores

Amends/Enacts: §151.801 Tax Code; §140.011 Local Government Code

Status: Pending in Senate Finance Committee

This bill would overhaul the way that the state compensates cities and counties most affected by the 100% homestead exemption for disabled veterans. It is virtually identical to H.B. 1613 discussed above.

S.B. 834

Author: King

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

A charitable organization would receive an exemption for royalty interests that it owned. This bill is virtually identical to H.B. 456 discussed above.

S.B. 854

Author: West

Amends/Enacts: §§11.13 and 25.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R.

Author: West

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

A county's commissioners could adopt a general homestead exemption in a fixed dollar amount up to \$100,000. This bill is virtually identical to H.B. 2054 discussed above.

S.B. 871

Author: Springer

Amends/Enacts: §§6.24, 11.251, 11.253, 11.36, 11.4391, 22.01, 22.04, 22.07, 23.12, 23.121, 23.1211, 23.122, 23.123, 23.124, 23.1241, 23.1242, 23.1243, 23.125, 23.126, 23.127, 23.128, 23.129, 23.20, 31.081, 32.01, 41.44, 41.47, 42.01, and 312.204 Tax Code; §93.001 Business and Commerce Code; §503.038 Transportation Code

Status: Pending in Senate Local Government Committee

S.J.R. 46

Author: Springer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would completely exempt inventories, including real-property inventories.

S.B. 1255

Author: Hughes

Amends/Enacts: §§11.18 and 11.1802 Tax Code

Status: Pending in Senate Local Government Committee

This bill would add specific details to the exemption for an organization that provides "charitable housing and services" to people 62 and older. It is virtually identical to H.B. 3691 discussed above.

S.B. 1604

Author: Paxton

Amends/Enacts: §11.133 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 73

Author: Paxton

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

Current law provides a 100% homestead exemption for the surviving spouse of a "member of the armed services" killed in the line of duty. This proposed constitutional amendment and related bill would expand that to include the surviving spouse of any "qualifying military service member" killed in the line of duty. That would include the surviving spouse of a military technician.

S.B. 1774

Author: Eckhardt

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

Charitable organizations that engaged in certain charitable functions would receive an exemption for any real property that they owned and used. The charitable functions identified in the bill are preserving and conserving wildlife and those related to urban land banks. Incidental use by other parties would not interfere with the exemption.

S.B. 1789

Author: Middleton

Amends/Enacts: §§6.24, 11.01, 11.015, 11.11, 11.14, 11.145, 11.15, 11.16, 11.161, 11.18, 11.182, 11.1827, 11.184, 11.185, 11.20, 1.201, 11.21, 11.23, 11.231, 11.25, 11.251, 11.252, 11.253, 11.254, 11.27, 11.271, 11.311, 11.315, 11.33, 11.35, 11.42, 11.43, 11.437, 11.4391, 21.06, 22.01, 21.02, 21.021, 21.03, 21.031, 21.04, 21.05, 21.055, 21.07, 21.09, 21.10, 22.01, 22.02, 22.04, 22.05, 22.07, 23.014, 23.12, 23.121, 23.1211, 23.122, 23.123, 23.124, 23.1241, 23.1242, 23.1243, 23.125, 23.126, 23.127, 23.128, 23.129, 23.24, 25.25, 26.012, 26.09, 31.032, 31.033, 31.06, 33.11, 41.413, 41.44, 41.47, 42.01, 42.03, 42.05, 42.21, 42.22, 312.0021, 312.007, 312.204, 312.210, 312.211, 312.402, Chapter 24, and Chapter 33, Subchapter B Tax Code; §71.041 Agriculture Code; §93.001 Business and Commerce Code; §89.003 Finance Code; §403.302 Government Code; §503.038 Transportation Code

Status: Pending in Senate Local Government Committee

S.J.R. 78

Author: Middleton

Amends/Enacts: Art. VIII, §§1 and 8 Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would exempt all personal property.

S.B. 1800

Author: Springer

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Pending in Senate Local Government Committee

Under current law, an appraisal district generally has a 90-day period in which to determine an exemption application. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

S.B. 1956

Author: Parker

Amends/Enacts: §§11.136, 11.42, 11.43, 2610, and 26.1125 Tax Code; §403.302 Government Code

Status: Pending in Senate Local Government Committee

S.J.R. 79

Author: Parker

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would create a 100% exemption for the homestead of a person who had received the Congressional Medal of Honor. If that person died, his/her surviving spouse would inherit the exemption.

S.B. 2163

Author: King

Amenda/Enacts: §§11.36 and 11.43 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 83

Author: King

Amends/Enacts: Art. VIII, §1-b-3 Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would create an exemption for the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property. They are virtually identical to H.B. 3640 and H.J.R. 150 discussed above.

S.B. 2324

Author: Zaffirini

Amends/Enacts: §11.1825 Tax Code

Status: Pending in Senate Local Government Committee

An organization that leased land under a ground lease and then built or rehabilitated low-income housing would be considered the owner of the land for purposes of the §11.1825 low-income-housing exemption. The bill is virtually identical to H.B. 4645 discussed above.

S.B. 2352

Author: LaMantia

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

The general charitable exemption would expand to include an organization that provided a meeting place and support services for organizations that provide assistance to persons with substance use disorders and their families without regard to the beneficiaries' ability to pay.

S.B. 2357

Author: Parker

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: : Pending in Senate Local Government Committee

An appraisal district could cancel an erroneous exemption for real property for only three past years and an erroneous exemption of personal property for only two past years.

A property owner could apply for an exemption granted by a tax abatement up until June 15.

The exemption for farm and ranch products would include those produced by hydroponic farming.

This bill is also discussed under the headings, *Appraisals, Appraisal Districts and ARBs, Appeals, and Assessment.*

S.B. 2361 ★★

Author: Parker

Amends/Enacts: §11.184.

Status: Passed by Senate; pending in House Ways and Means Committee

A primarily charitable organization would no longer need to seek approval from the comptroller every five years. But the organization would be required to notify the comptroller and the appraisal district if it ceased to qualify or if it no longer owned the property. An organization that lost its status as a primarily charitable organization because the comptroller's approval expired would have that status restored retroactively.

S.B. 2398

Author: Zaffirini

Amends/Enacts: §11.18 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerning low-income housing in border counties is virtually identical to H.B. 581 discussed above.

Appraisals

H.B. 2 ★★

Author: Meyer

Amends/Enacts: §§1.12, 23.23, 31.072, 42.26 Tax Code; §48.2555 Education Code; §403.302 Government Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 1 ★★

Author: Meyer

Amends/Enacts: Art. VIII, Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all real properties. The cap would also extend to manufactured homes treated as personal property. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

This bill is also discussed under the headings, *Collections* and *School Finance and Value Studies*.

H.B. 32

Author: Capriglione

Amends/Enacts: §§1.12, 23.23, 23.231 and 42.26 Tax Code; §403.302 Government Code Code

Status: Pending in House Ways and Means Committee

H.J.R. 6

Author: Capriglione

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the current cap on year-to-year increases in the appraised value of a homestead would be reduced from 10% to 5%. A new 10% cap would apply to single-family residences that were not homesteads. A non-homestead residence would have to be owned by an individual or a trust in order to qualify.

H.B. 84

Author: Bernal

Amends/Enacts: 23.01

Status: Pending in House Ways and Means Committee

When determining the market value of a homestead, an appraisal district could consider only the value of other homesteads in the same neighborhood. Non-homestead properties could not be considered.

H.B. 145

Author: Vasut

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 10

Author: Vasut

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 3.5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 267

Author: Murr

Amends/Enacts: N/A

Status: Pending in House Administration Committee

A joint interim committee would study agricultural appraisals. The committee would consist of members of the House Ways and Means Committee and the Senate Water, Agriculture & Rural Affairs Committee. The joint committee would issue its report and recommendations prior to the 2025 legislative session.

H.B. 295

Author: Toth

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 14

Author: Toth

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would limit year-to-year increases in the appraised value of a residence homestead to the rate of inflation. If the owner acquired the homestead as a bona fide purchaser for value, the purchase price would establish the market value for the first year of the homestead exemption. The limitation would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the heir who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation. The comptroller would determine the inflation rate each year.

H.B. 335

Author: Cecil Bell

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 18

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 543

Author: Raymond

Amends/Enacts: §23.015 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 42

Author: Raymond

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

An appraisal district would exclude from a property's value, "the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of the 2010 Americans with Disabilities Act." The bill would presumably apply to features such as wheelchair ramps and handrails in restrooms.

H.B. 634

Author: Lozano

Amends/Enacts: §23.51 Tax Code

Status: Pending in House Ways and Means Committee

Land could qualify as 1-d-1 land even if it had been devoted principally to agriculture use for only *two* of the preceding seven years.

H.B. 664

Author: Bailes

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R.

Author: Bailes

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 2.5% per year.

H.B. 665

Author: Bailes

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R.

Author: Bailes

Amends/Enacts: Art, VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would place a 3.5% cap on year-to-year increases in the appraised values of commercial properties.

H.B. 745

Author: Dean

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 51

Author: Dean

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year.

H.B. 746

Author: Dean

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 74

Author: Dean

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would impose a 10% cap on year-to-year increases in the appraised values of all real properties. For non-homestead properties, the cap would first apply to a property in the year after the first year that the owner owned it on January 1. It would cease to apply in the first year following a change of ownership unless the new owner were the spouse of the former owner. For a property with multiple owners, a change in 50% or more of the ownership would end the cap.

H.B. 774

Author: Collier

Amends/Enacts: §23.013 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 52

Author: Collier

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill concern a homestead more than thirty years old and located in or near a TIF reinvestment zone. When appraising such a homestead, an appraisal district would have the discretion to disregard the value of new or substantially remodeled residential properties that are located in the same neighborhood and that would otherwise be considered in appraising the homestead.

H.B. 794

Author: Schatzline

Amends/Enacts: §§1.12, 23.23, 23.231 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 55

Author: Schatzline

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the current cap on year-to-year increases in the appraised value of a homestead would be reduced from 10% to 5%. A new 10% cap would apply to single-family residences that were not homesteads. They are virtually identical to H.B. 32 and H.J.R. 6 discussed above.

H.B. 868

Author: Keith Bell

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 57

Author: Keith Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 3.5% per year.

H.B. 1041

Author: Tepper

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 64

Author: Tepper

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 2.5% per year.

H.B. 1189

Author: Davis

Amends/Enacts: §§1.12, 23.231, 23.232, 25.19, 41.41, and 42.26 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 71

Author: Davis

Amends/Enacts: Art. VIII, §§1-a-1 and 1-a-2 Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would apply in only a few specified census tracts in Dallas and Harris Counties. The governing body of a city, county or school district could cap increases in the appraised values of homesteads and vacant lots. A cap could not extend beyond the 2039 tax year.

Another part of the bill would apply to only a few census tracts in Dallas County. It would cap the appraised value of a “rapidly appreciating residence homestead,” i.e., a homestead that: 1) was under continuous ownership during the years 2017 – 2024; and 2) had a 2024 market value that was at least 25% higher than its 2017 market value. The cap would be the lesser of “the market value of the property for the most recent tax year that the market value was determined by the appraisal office” or the sum of the 2017 appraised value and the market value of all new improvements to the property. The cap would continue from year to year until the property was no longer the homestead of the owner or the owner’s surviving spouse.

H.B. 1223

Author: Metcalf

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 73

Author: Metcalf

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to H.B. 745 and H.J.R. 51 discussed above.

H.B. 1224

Author: Metcalf

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 74

Author: Metcalf

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would impose a 10% cap on year-to-year increases in the appraised values of all real properties. They are virtually identical to H.B. 746 and H.J.R. 72 discussed above.

H.B. 1417

Author: Tracy King

Amends/Enacts: §23.1212 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would give a tax break to some very small telecommunications utilities. Such a utility could opt to have its property appraised with a “presumptive appraised value” equal to 20% of net book value. The utility would have to request that type of appraisal from every appraisal district in which its property was located. An appraisal district could determine a higher value if the higher value were supported by a preponderance of the evidence.

H.B. 1566

Author: Allison

Amends/Enacts: §§1.12, 11.13, 11.262, 23.19, 23.23, and 42.26 Tax Code; §§44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Filed

H.J.R. 87

Author: Allison

Amends/Enacts: Art. VIII, §§1, 1-b, and 1-b-1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would impose a 5% cap on year-to-year increases in the appraised values of all residential properties. These proposals are also discussed under the headings, *Exemptions* and *Assessment*.

H.B. 1733

Author: Leach

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 95

Author: Leach

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to H.B. 745 and H.J.R. 51 and to H.B. 1223 and H.J.R. 73 discussed above.

H.B. 1895

Author: Lozano

Amends/Enacts: §23.27 Tax Code

Status: Pending in House Ways and Mens Committee

In determining the market value of an RV park, an appraisal district would have to use the cost method of appraisal.

H.B. 2130

Author: Lozano

Amends/Enacts: §23.28 Tax Code

Status: Pending in House Ways and Mens Committee

In determining the market value of a manufactured home community, an appraisal district would have to use the cost method of appraisal.

H.B. 2312

Author: Romero

Amends/Enacts: §23.013 Tx Code

Status: Pending in House Ways and Mens Committee

An appraisal district could not consider a sale to be a comparable sale if: 1) the buyer was a governmental unit, and 2) the district determined that the governmental unit paid a price that exceeded the market value of the property.

H.B. 2397 ★★

Author: Guillen

Amends/Enacts: §§11.43, 23.54, and 23.541 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

If 1-d-1 land were transferred from one owner to another, the new owner would not need to file new application if the land continued to be used in “materially the same way” by the same lessee. If the use continued but it was under the control of a different person, the new owner would need to file a new application, but the filing deadline would be the first anniversary of the change in ownership. This bill is also discussed under the hearing, *Exemptions*.

H.B. 2398 ★

Author: Hefner

Amends/Enacts: §23.541 Tax Code

Status: Passed by House Ways and Mens Committee; pending in full House

If the owner of 1-d-1 land died, the new owner would have an extended deadline for filing a new 1-d-1 application. A surviving spouse or child of the decedent, an executor of the decedent’s estate, or a trustee could file the application any time before the taxes became delinquent for the year in question.

H.B. 2597

Author: Davis

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

The cap on year-to-year increases in the appraised value of a homestead would not be adjusted to account for new improvements. A homeowner could add a swimming pool, a garage, a new bedroom, etc. without affecting the cap.

H.B. 2655

Author: Shaheen

Amends/Enacts: §23.01 Tax Code

Status: Pending in House Ways and Means Committee

If the appraised value of a property were lowered in one year as the result of a protest or an appeal, the appraisal district could not reappraise the property at a higher value in either of the next two years unless the district inspected the property and determined that a substantial improvement had been made. The district would need clear and convincing evidence to support its reappraisal. A value could also be increased if the property owner agreed to the increase or if there were “an error in the appraisal records that increase[d] the appraised value of the property.”

H.B. 2989

Author: Metcalf

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 131

Author: Metcalf

Amends/Enacts: Art, VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would place a 10% cap on year-to-year increases in the appraised value of a commercial property with a market value of \$10 million or less. The legislature would have the authority to expand the law to include more valuable commercial properties.

H.B. 3006

Author: Hefner

Amends/Enacts: §§11.161, 23.42, and 23.51 Tax Code

Status: Pending in House Ways and Means Committee

Land used for hydroponic farming could qualify for 1-d or 1-d-1 appraisal. This bill is also discussed under the heading, *Exemptions*.

H.B. 3008

Author: Bryant

Amends/Enacts: §23.121 Tax Code

Status: Pending in House Ways and Means Committee

A car dealer's inventory would qualify for vehicle-inventory appraisal only the dealer held a *wholesale* motor vehicle dealer general distinguishing number and no other type of general distinguishing number.

H.B. 3163

Author: Lozano

Amends/Enacts: 23.51 Tax Code

Status: Pending in House Ways and Means Committee

When appraising 1-d-1 land, an appraisal district would have to calculate the net to land based on a cash lease, not a share lease.

H.B. 3291

Author: Thierry

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Pending in House Ways and Means Committee

Under current law, an appraisal district generally has a 90-day period in which to determine an application for a 1-d-1 appraisal or other special appraisal. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

H.B. 3336

Author: Tepper

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 65

Author: Tepper

Amends/Enacts: Art, VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would place a 8% cap on year-to-year increases in the appraised values of commercial properties and single-family residential rental properties.

H.B. 3364 ★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.61, 41A.011 and 41A.015 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

If an appraisal district retroactively appraised a property omitted in a prior year, the district would send the notice of appraised value by certified mail. This bill is also discussed under the headings, *Appraisal Districts and ARBs* and *Appeals*.

H.B. 3409

Author: Bailes

Amends/Enacts: §§11.16 and 23.51 Tax Code
Status: Filed

Under current law, land can qualify as 1-d-1 land if it is used for raising or keeping exotic animals “for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value.” This bill would remove the quoted language. Raising or keeping exotic animals for any purpose would be enough. This bill is also discussed under the heading, *Exemptions*.

H.B. 3564
Author: VanDeaver
Amends/Enacts: §23.23 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 147
Author: VanDeaver
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, a homestead could not be appraised at a value higher than the appraised value in the year that the owner first qualified the property for a homestead exemption. That value cap would be adjusted to reflect the value of any new improvements that the owner added to the property.

H.B. 3608
Author: Hefner
Amends/Enacts: §3.025 Tax Code
Status: Pending in House Ways and Means Committee

If a casualty destroyed a building on a homestead property, the owner could require the appraisal district to reappraise the property. The owner would have to request the reappraisal within 180 days of the casualty. The taxes would be calculated in two components, based on January 1 value for the portion of the year before the casualty and based on the value as damaged for the remainder of the year. If the district reappraised the property after the tax office had calculated the taxes, the tax office would have to recalculate them. A property that qualified for a disaster exemption under §11.35 would not also qualify for this benefit.

H.B. 3713
Author: Jolanda Jones
Amends/Enacts: §23.23 Tax Code
Status: Pending in House Ways and Mens Committee

H.J.R. 152
Author: Jolanda Jones
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in House Ways and Mens Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 2% per year.

H.B. 3745 ★★
Author: Goldman

Amends/Enacts: §23.521 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

An appraisal district could not require an owner of wildlife-management land to file a report on the implementation of a written management plan more than once during a five-year period.

H.B. 3795

Author: Ed Thompson

Amends/Enacts: §23.27 Tax Code

Status: Pending in House Ways and Means Committee

When appraising a type-1 municipal solid waste landfill including a buffer zone, an appraisal district would have to use the market approach.

H.B. 3857 ★★

Author: Thimesch

Amends/Enacts: §23.51, 23.5211, and 23.5215 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

When dealing with open-space agricultural appraisals, an appraisal district would have to recognize “uncommon agricultural uses” such as organic, sustainable, pastured poultry and rotational grazing. Those uncommon uses would have their own degree-of-intensity tests based on guidelines from the Comptroller. The definition of “agricultural use” would be expanded to include producing fruits and vegetables. The Comptroller would also develop guidelines for determining whether tracts under ten acres in size used for the production of fruits, vegetables, poultry, hogs, sheep or goats could qualify for open-space appraisal. A small tract that qualified under the guidelines could not later qualify as wildlife management land.

H.B. 3906

Author: Rogers

Amends/Enacts: §23.013 Tax Code

Status: Pending in House Ways and Mens Committee

A comparable sale could be considered only if it occurred on January 1 of the tax year or during the 24 months preceding that January 1. If there were not enough sales during that period, a sale older than 24 months could be considered.

H.B. 3968

Author: Cook

Amends/Enacts: §25.18 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would make it clear that an appraisal District’s plan for periodic reappraisals could provide for the reappraisal of a different group of properties in the district in each year of a three-year period, subject to the requirement that every property be reappraised at least once every three years.

H.B. 3972

Author: Cook

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 160

Author: Cook

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Mens Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to several bills discussed above.

H.B. 4042

Author: Hayes

Amends/Enacts: §23.1212 Tax Code

Status: Pending in House Ways and Mens Committee

If a property owner believed that he/she had less than \$20,000 in bpp and the owner's rendition reflected that opinion, the appraisal district would have to either accept the owner's estimated value or have clear and convincing evidence to support a higher appraised value.

H.B. 4130

Author: Hefner

Amends/Enacts: §23.1212 Tax Code

Status: Pending in House Ways and Mens Committee

An electric cooperative with property in more than one appraisal district could report the net book value of its property in an appraisal district. The district would appraise the property at 20% of its net book value. The district could appraise the property at a higher value but only with clear and convincing evidence to support its appraisal.

H.B. 4261

Author: Cook

Amends/Enacts: §§1.12, 23.231, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

This bill would eliminate year-to-year increases in the appraised values of certain homesteads. It would apply to the homesteads of veterans, disabled people, and people over 65. The appraised value of such a homestead could not be greater than the value in the year that the homeowner first qualified, neither could the appraised value be greater than it was in the preceding year. The appraised value would be raised to include the value of new improvement.

H.B. 4325

Author: Cecil Bell

Amends/Enacts: §23.56 Tax Code

Status: Pending in House Land and Resource Management Committee

Land would not qualify for 1-d-1 appraisal if were owned by an entity other than the state or a local government that acquired the land by condemnation.

H.B. 4491

Author: Caroline Harris

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Mens Committee

For purposes of the cap on year-to-year increases in the appraised value of a homestead, a new improvement would not include an improvement made using money made available under the HOME Investment Partnerships Program or another similar program administered by the Texas Department of Housing and Community Affairs that provides financial assistance for the repair and reconstruction of owner-occupied housing.

H.B. 4527

Author: Murr

Amends/Enacts: N/A

Status: Pending in House Administration Committee

A joint legislative committee would study wildlife management appraisals between this legislative session and the 2025 session. The committee would generally consider making wildlife-management appraisals more beneficial to property owners.

H.B. 4576

Author: Murr

Amends/Enacts: §§23.41, 23.46, and 23.52 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 176

Author: Murr

Amends/Enacts: Art. VIII, §§1-d and 1-d-1 Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would prevent an appraisal district from raising the ag value of 1-d or 1-d-1 land more than 10% from one year to the next. For example, if the land were changed from dry cropland to irrigated cropland, the value could go up by only 10% in a year. The cap would end if the land changed ownership.

H.B. 4607

Author: Tepper

Amends/Enacts: § 23.27 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 173

Author: Tepper

Amends/Enacts: §Art. VIII, §18 Texas Constitution

Status; Pending in House Ways and Mens Committee

Someone who owned a parcel of land that extended into two or more counties could choose to have the property appraised by one appraisal district. The owner would have to file a request with each appraisal district and specify the one that would appraise the property. A property owner could change his/her mind from year to year about having the land appraised by only one appraisal district or about which appraisal district would appraise the land.

H.B. 5059

Author: Button

Amends/Enacts: §1.07 Tax Code

Status: Pending in House Ways and Mens Committee

If an appraisal district retroactively appraised a property omitted in a prior year, the district would send the notice of appraised value by certified mail.

S.B. 5 ★ ★

Author: Parker

Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 31.01, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 2 ★ ★

Author: Parker

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by Senate; pending in House Ways and Means Committee

If two or more related businesses involved in a “unified business enterprise” owned bpp at the same address, their renditions would have to reflect that fact. Each business’s rendition would identify the bpp of its related businesses. This bill is also discussed under the headings, *Exemptions*, and *Assessment*.

S.B. 138

Author: West

Amends/Enacts: §23.121 Tax Code

Status: Pending in Senate Local Government Committee

Under current law a motor vehicle dealer who sells predominantly to other dealers has its inventory appraised in the ordinary way, not based on the dealers’ sales. This bill would apply that rule to a dealer with a *wholesale* motor vehicle dealer general distinguishing number who did not have any other type of general distinguishing number.

S.B. 152

Author: Kolkhorst

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 18

Author: Kolkhorst

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to H.B. 745 and H.J.R. 51 (also H.B. 1223 and H.J.R. 73) discussed above.

S.B. 178

Author: Kolkhorst

Amends/Enacts: §§1.12, 23.23 and 42.26 Tax Code; §403.302 Government Code

Status: Pending in Senate Local Government Committee

S.J.R. 19

Author: Kolkhorst
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would impose a 20% cap on year-to-year increases in the appraised values of all real properties other than homesteads.

S.B. 262
Author: Hinojosa
Amends/Enacts: §23.51 Tax Code
Status: Pending in Senate Local Government Committee

Land could qualify as 1-d-1 land even if it had been devoted principally to agriculture use for only *two* of the preceding seven years. It is virtually identical to H.B. 634 discussed above.

S.B. 289
Author: Zaffirini
Amends/Enacts: §§23.43 and 23.54 Tax Code
Status: Pending in Senate Local Government Committee

If an appraisal district required the owner of agricultural land to file a new application to confirm that the land still qualified for the benefit, the district would have to notify the property by certified mail, return receipt requested.

S.B. 433
Author: Middleton
Amends/Enacts: §23.26 Tax Code
Status: Pending in Senate Local Government Committee

This bill would repeal two provisions related to the appraisal of solar energy property. One of those provisions prohibits an appraisal district from appraising a property at less than 20% of the value determined by adjusting original cost for obsolescence. The other prohibits the district from using a useful life longer than ten years.

S.B. 547
Author: Blanco
Amends/Enacts: §23.23 Tax Code
Status: Pending in Senate Local Government Committee

S.J.R. 34
Author: Blanco
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Pending in Senate Local Government Committee

The cap on year-to-year increases in homestead values would be reduced to the lesser of 10% or the inflation rate for the preceding year based on the consumer price index.

S.B. 639
Author: Miles
Amends/Enacts: §23.23 Tax Code
Status: Pending in Senate Local Government Committee

S.J.R. 38

Author: Miles

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

The cap on year-to-year increases in the appraised value of a homestead would last as long as the homestead were occupied by: the owner who qualified for the cap; the owner's surviving spouse; or the first heir property owner to acquire the property as heir property. Any of those people would have to qualify for the residence homestead exemption in order to maintain the cap.

S.B. 879

Author: Creighton

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in Senate Local Government Committee

S.J.R. 48

Author: Creighton

Amends/Enacts: Art, VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would place a 5% cap on year-to-year increases in the appraised values of commercial properties.

S.B. 880

Author: Creighton

Amends/Enacts: §23.0101 Tax Code

Status: Pending in Senate Local Government Committee

An appraisal district could not appraise commercial property using the income approach.

S.B. 881

Author: Creighton

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 47

Author: Creighton

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 5% per year. They are virtually identical to H.B. 745 and H.J.R. 51 (also: H.B. 1223 and H.J.R. 73; H.B. 1733 and H.J.R. 95; and S.B. 152 and S.J.R. 18) discussed above.

S.B. 1019

Author: Hughes

Amends/Enacts: §§1.12, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in Senate Local Government Committee

S.J.R. 53

Author: Hughes

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

This proposed constitutional amendment and related bill would place a 15% cap on year-to-year increases in the appraised values of non-homestead real properties.

S.B. 1065

Author: Middleton

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 55

Author: Middleton

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in Senate Local Government Committee

This bill would freeze the appraised value of residence homesteads at the market value of the property in the first year that the owner qualified the property for the exemption, or if the owner acquired the property as a bona fide purchaser for value, the purchase price. This limitation would take effect on January 1 of the first tax year the property qualified for a homestead exemption. It would not expire until the property was no longer owned by a person qualifying for the exemption, or the spouse or surviving spouse of such a person. Nor would it expire if the property were inherited, as long as the person who acquired the property qualified for a homestead exemption. An owner would have to apply to the chief appraiser for this limitation.

S.B. 1409

Author: Miles

Amends/Enacts: §23.23 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerns the cap on the value of a homestead when the owner dies. It is virtually identical to S.B. 639 discussed above.

S.B. 1454

Author: Paxton

Amends/Enacts: §3.025 Tax Code

Status: Pending in Senate Local Government Committee

If a casualty destroyed a building on a homestead property, the owner could require the appraisal district to reappraise the property. This bill is virtually identical to H.B. 3608 discussed above.

S.B. 1455

Author: Paxton

Amends/Enacts: §23.51, 23.5211, and 23.5215 Tax Code

Status: Pending in Senate Local Government Committee

When dealing with open-space agricultural appraisals, an appraisal district would have to recognize “uncommon agricultural uses.” The bill is virtually identical to H.B. 4077 discussed above.

S.B. 1771

Author: King

Amends/Enacts: §23.1212 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerning the property of an electric cooperative is virtually identical to H.B. 4130 discussed above.

S.B. 1800

Author: Springer

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Pending in Senate Local Government Committee

Under current law, an appraisal district generally has a 90-day period in which to determine an application for a 1-d-1 appraisal or other special appraisal. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Exemptions* and *Appraisal Districts and ARBs*.

S.B. 1892

Author: Springer

Amends/Enacts: §§23.51 and 23.5215 Tax Code

Status: Pending in Senate Local Government Committee

Land appraised as 1-d-1 land on the basis of beekeeping would have to have a minimum number of bee colonies, and the colonies would have to be on the land at least nine months of the year. A five-acre tract would have to have at least six colonies with an additional colony required for each additional 2.5 acres. Land appraised as 1-d-1 land solely on the basis of beekeeping could not later be converted to wildlife-management land.

S.B. 2131

Author: Miles

Amends/Enacts: §§11.26, 11.261, and 23.23 Tax Code

Status: Pending in Senate Local Government Committee

Under current law, a cap on the value of a homestead continues even if the structure is destroyed and replaced, but not if the replacement structure is larger than the original or if it has higher quality construction. This bill would do away with that second restriction. A property owner could build a higher quality replacement structure and not lose the cap. This bill is also discussed under the heading, *Assessment*.

S.B. 2357

Author: Parker

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Pending in Senate Local Government Committee

The penalty for failure to file a timely rendition would drop from 10% of the assessed taxes to 5%. The appraisal district would have to waive the penalty if the property owner had not previously filed a delinquent rendition.

Land used for hydroponic farming could qualify as 1-d-1 land. The bill also says that an appraisal district, “may appraise a portion of a parcel of land according to this chapter if the portion qualifies for appraisal [as 1-d-1 land] but the remainder of the parcel does not.” That doesn’t make sense because “this chapter” must refer to Chapter 23 of the Tax Code, and all taxable property is appraised under Chapter 23.

The bill also describes land that lost its 1-d-1 appraisal when it came to be used as a solar or wind power facility, but that facility later ceased to operate. The land could once again qualify for 1-d-1 appraisal without having establish a new history of agricultural use.

This bill is also discussed under the headings, *Exemptions, Appraisal Districts and ARBs, Appeals and Assessment*.

S.B. 2408

Author: Hancock

Amends/Enacts: §§1.07, 1.111, 6.17, 25.02, 41.45, 41.61, and 41A.011 Tax Code

Status: Pending in Senate Local Government Committee

If an appraisal district retroactively appraised a property omitted in a prior year, the district would send the notice of appraised value by certified mail. This bill is also discussed under the headings, *Appraisal Districts and ARBs and Appeals*.

S.B. 2412

Author: Hancock

Amends/Enacts: §1.07 Tax Code

Status: Pending in Senate Local Government Committee

If an appraisal district retroactively appraised a property omitted in a prior year, the district would send the notice of appraised value by certified mail. This bill is virtually identical to H.B. 5059 discussed above.

S.B. 2427

Author: Zaffirini

Amends/Enacts: §§23.51 and 23.52 Tax Code

Status: Pending in Senate Local Government Committee

Land could qualify as wildlife-management land even if it had not previously qualified as 1-d-1 land. Land used for wildlife management or beekeeping could qualify if it were currently devoted to one of those uses and if it had been devoted principally to agricultural use or to the production of timber or forest products for three of the preceding five years.

S.B. 2526 ★★

Author: Campbell

Amends/Enacts: §23.27 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

An appraisal district would have to appraise the property of a municipal solid waste facility (including its buffer zone) using the market approach. The district would take into account the most recent closure cost estimate for the facility prepared by the owner or operator of the facility pursuant to rules of the Texas Commission on Environmental Quality. The district could require the property owner to provide that estimate.

Appraisal Districts and ARBs

H.B. 523

Author: Vasut

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Ways and Means Committee

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 808

Author: Metcalf

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 809

Author: Metcalf

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10, and 6.15 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Means Committee

An appraisal district's board of directors consist of: four members elected from the county's four commissioners' precincts; and one member elected at large; and the county TAC. Directors would serve two-year terms beginning on January 1 of odd-numbered years. Taxing units could not overturn actions of the district's board of directors.

H.B. 810

Author: Metcalf

Amends/Enacts: §§ 5.103, 6.052, 6.41, 6.411, 6.412, 6.413, 6.414, 6.42, 6.425, 41.45, and 41.66 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Means Committee

Every ARB would consist of five elected members. Four members would be elected from the four commissioners' precinct and one member would be elected at large. The members would select

the ARB's chairperson and secretary. The members could select auxiliary members to assist them. A member could be removed for failing to attend a comptroller's training class. Members could not serve more than four consecutive terms.

H.B. 971

Author: Goodwin

Amends/Enacts: §§5.10 Tax Code; §403.302 Government Code

Status: Pending in House Public Education Committee

The comptroller would conduct a ratio study of an appraisal district only every four years. This bill is also discussed under the heading, *School Finance and Value Studies*.

H.B. 1294

Author: Muñoz

Amends/Enacts: §§ 5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.036, 6.037, 6.051, 6.06, 6.061, 6.063, 6.10, and 6.15 Tax Code; §172.024 Election Code

Status: Pending in House Ways and Mens Committee

An appraisal district's board of directors would consist of: four members elected from the county's four commissioners' precincts; and one member elected at large; and the county TAC. Directors would serve two-year terms beginning on January 1 of odd-numbered years. Taxing units could not overturn actions of the district's board of directors.

H.B. 1301 ★★

Author: Geren

Amends/Enacts: §§25.25 and 41.01 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

An ARB would have to hear and determine every timely filed protest or motion to correct an appraisal roll and issue an appealable order. The only exception involves a property owner who failed to make a required tax payment. This rule would conflict with other Tax Code provisions that deny hearings to property owners who don't show up or who have reached settlement agreements with the appraisal district.

H.B. 2136

Author: Thimesch

Amends/Enacts: §6.03 Tax Code

Status: Pending in House Ways and Mens Committee

In a county with more than 500,000 people, a member of a taxing unit's governing body could not serve on the appraisal district's board of directors.

H.B. 2249 ★★

Author: Metcalf

Amends/Enacts: §§6.052, 6.4101, 6.4102, 6.411, 6.412, 6.413, 6.414, and 41.66 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. The members would select the ARB's chairperson and secretary. The members could determine the number of auxiliary members necessary to assist them. The county commissioners

would select the auxiliary members, but the regular members would make recommendations to the commissioners.

H.B. 2250

Author: Metcalf

Amends/Enacts: §§6.0301, 6.033, 6.0302, 6.034, 6.036, and 6.15 Tax Code

Status: Pending in House Ways and Mens Committee

In Montgomery and Fort Bend Counties, the appraisal district's board of directors would consist of four members elected from the county's four commissioners' precincts; and one member elected at large. The county TAC would be a non-voting sixth member. Directors would serve two-year terms beginning on January 1 of odd-numbered years. Taxing units could not overturn actions of the district's board of directors.

H.B. 2253

Author: Metcalf

Amends/Enacts: §§1.15, 5.041, 5.042, 6.035, 6.05, 6.0502, 6.0503, 22.28, 42.21 Tax Code; §1151.164 Occupations Code

Status: Pending in House Ways and Mens Committee

Chief appraisers in Montgomery and Fort Bend Counties would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser, a person would have to live in the county and would have to have lived there for four years.

H.B. 2420

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Pending in House Ways and Means Committee

A public-school teacher could serve on an ARB. This would be an exception to the current law that prohibits all employees of taxing units from serving on ARBs.

H.B. 2500

Author: Cecil Bell

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. This bill is virtually identical to H.B. 808 discussed above.

H.B. 2766

Author: Slaton

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Ways and Means Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. This bill is virtually identical to H.B. 808 and H.B. 2500 discussed above.

H.B. 2908 ★★

Author: Murr

Amends/Enacts: §6.051 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

This bill would make it clear that an appraisal district can finance the purchase or construction of an office. Taxing units would still need to approve the purchase or construction, but they would not need to approve the financing. When a proposed purchase or construction plan was submitted to the taxing units, a taxing unit's failure to act timely would be treated as a vote of approval.

H.B. 3272

Author: Thierry

Amends/Enacts: §6.412 Tax Code

Status: Pending in House Ways and Means Committee

ARB members would no longer face lifetime limits on the number of terms that they could serve. In a county with 120,000 or more people, a member could serve three *consecutive* terms. The member would then have to leave the ARB, but he/she could return and serve additional terms in the future. That is the same rule that applied prior to the legislature's 2019 session.

H.B. 3291

Author: Thierry

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Pending in House Ways and Means Committee

Under current law, an ARB generally has a 90-day time limit for scheduling a hearing on a protest or motion for the correction of an appraisal roll. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Exemptions* and *Appraisals*.

H.B. 3364 ★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.61, 41A.011 and 41A.015 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

An appraisal district in a with 120,000 people or more would have to have an Internet website. The district would have to post its appraisal records and update the posting weekly.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill would prevent the district from requesting the IP address.

At least one trainer in each comptroller's ARB training course would have to be a taxpayer representative. That taxpayer representative would have to be a Texas resident and be a lawyer with at least five years of experience. The person could not have ever represented or worked for

an appraisal district, ARB or taxing unit or served on an ARB. It is important that ARB members be trained by someone who knows as little as possible about ARBs.

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill would shorten that period to five days. An ARB that dismissed a hearing on jurisdictional grounds would have to make its decision by written order stating the grounds for its determination. An ARB considering a subpoena would have to notify the parties at least 15 days before the good-cause hearing.

This bill is also discussed under the headings, *Appraisals* and *Appeals*.

H.B. 4060

Author: Shatzline

Amends/Enacts: 6.035 Tax Code

Status: Pending in House Ways and Mens Committee

A person would be ineligible to serve on an appraisal district's board of directors if the person "resigned." That leaves open the question, "resigned from what?" Additionally, a person would be ineligible to serve on the board of directors if the person were recalled as a director.

H.B. 4172 ★★

Author: Price

Amends/Enacts: §6.03 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

A hospital district would be allowed to participate in selecting the directors of its appraisal district.

H.B. 4228

Author: Bryant

Amends/Enacts: §§41.43, 41.45, 42.23, 42.26, and 42.29 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would bring some sanity to protests alleging unequal appraisal. They would all be based on comparisons of appraisal ratios. The appraisal ratio of a another property compared to the subject would be based on the appraised value reported to the ARB by the appraisal district without regard to any changes made by the ARB. If there were an insufficient number of comparable properties in the appraisal district, the district or the property owner could use comparable properties from outside the district. The appraisal district could disclose confidential information for the purpose of meeting its burden of proof if the information did not identify a specific property or a property owner.

Additionally, a protesting property owner or appraisal district present a third-party appraisal of a comparable property or a third-party appraisal of the subject if the appraisal was completed not more than 12 months from the relevant January 1. Although this part of the bill is unclear, it appears to give the district the right to get a copy of such an appraisal.

This bill is also discussed under the heading, *Appeals*.

H.B. 4263

Author: Cook

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would create an exception to the 10% penalty that ordinarily follows the correction of an appraisal roll under §25.25(d). The penalty would not apply if the property was under construction on January 1 of the relevant year and the appraisal district was mistaken about the extent to which the construction was completed.

H.B. 4634

Author: Shine

Amends/Enacts: §§41.45 and 41.461 Tax Code

Status: Pending in House Ways and Mens Committee

If a protest were filed between March 1 and July 1, the ARB would have to hear it by October 1. If a protest were filed at some other time, the ARB would have to hear it within 90 days after it was filed.

The bill would also add to the mass of information sent to protesting property owners in advance of their ARB hearings, the information that owners do not read because there is too much of it. That information would have to include a brief summary of the reason for changing the value of the owner's property from the value of the property for the preceding tax year if the value was changed.

H.B. 4680

Author: Campos

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Ways and Mens Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. This bill is virtually identical to H.B. 808 and H.B. 2500 discussed above.

H.B. 4860

Author: Raymond

Amends/Enacts: §§25.25, 41.43, and 42.26 Tax Code

Status: Pending in House Ways and Mens Committee

A property owner could assert an unequal-appraisal claim in a fractional-overappraisal motion under §25.25(d).

Another part of the bill appears to be an effort to clarify rather than change current law. It involves an ARB considering claims of erroneous appraisal and unequal appraisal. If the property owner submitted evidence related to both claims, the ARB would have to determine each one. If the ARB determined different values under the two claims, the owner would get the benefit of the lower of the two values.

This bill is also discussed under the heading, *Appeals*.

H.B. 5050

Author: Button

Amends/Enacts: §41.45 Tax Code

Status: Pending in House Ways and Mens Committee

If a property owner failed to appear for a hearing, the ARB would have to send the owner a written notice within thirty days explaining that the owner's protest or motion was dismissed.

H.B. 5054

Author: Button

Amends/Enacts: §41.45 Tax Code

Status: Pending in House Ways and Mens Committee

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill would shorten that period to five days.

H.B. 5055

Author: Button

Amends/Enacts: §41.61 Tax Code

Status: Pending in House Ways and Mens Committee

An ARB considering issuing a subpoena would have to notify the parties at least five *business days* before the good-cause hearing.

H.B. 5056

Author: Button

Amends/Enacts: §1.111 Tax Code

Status: Pending in House Ways and Mens Committee

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill would prevent the district from requesting the IP address.

H.B. 5057

Author: Button

Amends/Enacts: §§6.17 and 25.02 Tax Code

Status: Pending in House Ways and Mens Committee

An appraisal district in a county with 120,000 or more people would have to have an Internet website. The district would have to post its appraisal records and update the posting continuously.

H.B. 5218

Author: Geren

Amends/Enacts: §6.01 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would do away with the Tarrant Appraisal District and transfer its functions to the Comptroller.

S.B. 102

Author: Johnson

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Pending in Senate Local Government Committee

This bill would make it clear that in the context of an unequal-appraisal protest based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appeals*.

S.B. 750

Author: Flores

Amends/Enacts: §6.03 Tax Code

Status: Pending in Senate Local Government Committee

A member of an appraisal district's board of directors (other than the county TAC) would have to be an elected member of the governing body of a voting taxing unit.

S.B. 882

Author: Creighton

Amends/Enacts: §§6.052, 6.4101, 6.4102, 6.411, 6.412, 6.413, 6.414, and 41.66 Tax Code

Status: Pending in Senate Local Government Committee

The ARBs in Fort Bend and Montgomery counties would consist of three members elected at large. This bill is virtually identical to H.B. 2249 discussed above.

S.B. 883

Author: Creighton

Amends/Enacts: §§1.15, 5.041, 5.042, 6.035, 6.05, 6.0502, 6.0503, 22.28, 42.21 Tax Code; §1151.164 Occupations Code

Status: Pending in Senate Local Government Committee

Chief appraisers in Montgomery and Fort Bend Counties would be elected and would serve two-year terms. This bill is virtually identical to H.B. 2253 discussed above.

S.B. 899

Author: Hughes

Amends/Enacts: §41.45 Tax Code

Status: Pending in Senate Local Government Committee

A property owner or tax consultant who fail to appear before an ARB panel could get new hearings using the four-day rule if the person showed that he/she was appearing before another panel of the same ARB at the time of the missed hearings.

S.B. 1123

Author: Zaffirini

Amends/Enacts: §6.412 Tax Code

Status: Pending in Senate Local Government Committee

ARB members would no longer be subject to term limits.

S.B. 1168

Author: Birdwell

Amends/Enacts: §§5.12, 5.13, 6.03, 6.031, 6.033, 6.034, 6.037, 6.051, 6.06, 6.061, 6.063, and 6.10 Tax Code

Status: Pending in Senate Local Government Committee

An appraisal district's board of directors would be appointed by the county commissioners. The board would consist of four members from the county's four commissioners' precincts, one member at large, and the county TAC. Other taxing units could nominate potential board members, and taxing units with bigger tax rolls could make more nominations. The commissioners would select board members from the nominees.

S.B. 1349

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

Status: Pending in Senate Local Government Committee

This bill would make it clear that an appraisal district can finance the purchase or construction of an office. It is virtually identical to H.B. 2908 discussed above.

S.B. 1377

Author: Parker

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in Senate Local Government Committee

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. This bill is virtually identical to H.B. 808, H.B. 2500, and H.B. 2766 discussed above.

S.B. 1800

Author: Springer

Amends/Enacts: §§11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.25, and 41.45 Tax Code

Status: Pending in Senate Local Government Committee

Under current law, an ARB generally has a 90-day time limit for scheduling a hearing on a protest or motion for the correction of an appraisal roll. This bill would expand that to 120 days in the six counties with 1 million or more people. The law would not change in less populous counties. This bill is also discussed under the headings, *Exemptions* and *Appraisals*.

S.B. 1842

Author: Kolkhorst

Amends/Enacts: §§1.086, 6.038, 6.16, 6.17, 11.1825, and 41.415 Tax Code

Status: Pending in Senate Local Government Committee

Every appraisal district would be required to have an Internet website. The website would have to include contact information for each of the district's directors. That information would include the director's name, official mailing address, telephone number, and e-mail address.

Currently, the Tax Code includes two sections numbered 41.415. This bill would repeal the one that requires every appraisal district with a website to provide for electronic protests related to homesteads.

S.B. 1891

Author: Springer

Amends/Enacts: §6.412 Tax Code

Status: Pending in Senate Local Government Committee

ARB members would no longer face lifetime limits on the number of terms that they could serve. This bill is virtually identical to H.B. 3272 discussed above.

S.B. 2005 ★★

Author: LaMantia

Amends/Enacts: §§5.07, 25.25, 41.07, and 41.47 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

The comptroller would prescribe forms for ARB orders and an ARB would have to use the comptroller's forms.

S.B. 2357

Author: Parker

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: : Pending in Senate Local Government Committee

A property owner could appoint different agents to represent the same property in different years.

A property owner with a property receiving a historic-site exemption could protest the appraised value of the structure or archeological site and the appraised value of the land separately. The owner could protest the allocation of value between the structure or archeological site and the land.

A protesting property owner could not be denied a hearing before the ARB if the property owner and the chief appraiser were both present in person.

A property owner could submit evidence electronically at any point before or during a hearing. This would apparently override the comptroller's rules that allow an ARB to decide for itself whether to allow electronic evidence.

An ARB would have to use the comptroller's forms for its orders.

An appraisal district that corrected an appraisal-roll value as a result of an ARB order or an appeal would have to, "correct the roll to show the exact dollar amount of the new appraised value."

This bill is also discussed under the headings, *Exemptions, Appraisals, Appeals, and Assessment.*

S.B. 2408

Author: Hancock

**Amends/Enacts: §§1.07, 1.111, 6.17, 25.02, 41.45, 41.61, and 41A.011 Tax Code
Status: Pending in Senate Local Government Committee**

An appraisal district in a county with 120,000 or more people would have to have an Internet website. The district would have to post its appraisal records and update the posting continuously.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill would prevent the district from requesting the IP address.

A property owner who wanted a telephone hearing or a videoconference hearing could request it just five days in advance.

An ARB considering issuing a subpoena would have to notify the parties at least five *business days* before the good-cause hearing.

If a property owner failed to appear for a hearing, the ARB would have to send the owner a written notice within thirty days explaining that the owner's protest or motion was dismissed.

This bill is also discussed under the headings, *Appraisals* and *Appeals*.

**S.B. 2410
Author: Hancock
Amends/Enacts: §41.45 Tax Code
Status: Pending in Senate Local Government Committee**

If a property owner failed to appear for a hearing, the ARB would have to send the owner a written notice within thirty days explaining that the owner's protest or motion was dismissed. This bill is virtually identical to H.B. 5050 discussed above.

**S.B. 2411
Author: Hancock
Amends/Enacts: §41.45 Tax Code
Status: Pending in Senate Local Government Committee**

A property owner who wanted a telephone hearing or a videoconference hearing could request it just five days in advance. This bill is virtually identical to H.B. 5054 discussed above.

**S.B. 2413
Author: Hancock
Amends/Enacts: §1.111 Tax Code
Status: Pending in Senate Local Government Committee**

This bill concerning the electronic designation of an agent is virtually identical to H.B. 5056 discussed above.

**S.B. 2414
Author: Hancock
Amends/Enacts: §41.61 Tax Code
Status: Pending in Senate Local Government Committee**

An ARB considering issuing a subpoena would have to notify the parties at least five *business days* before the good-cause hearing. This bill is virtually identical to H.B. 5055 discussed above.

S.B. 2415

Author: Hancock

Amends/Enacts: §§6.17 and 25.02 Tax Code

Status: Pending in Senate Local Government Committee

An appraisal district in a county with 120,000 or more people would have to have an Internet website. This bill is virtually identical to H.B. 5057 discussed above.

Appeals

H.B. 1956 ★★

Author: Geren

Amends/Enacts: §42.29 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

This bill would substantially expand a trial court's authority to award attorney's fees to a property owner who prevailed in a lawsuit against an appraisal district. The court could award attorney's fees in any lawsuit under Chapter 42, not just a suit about value. The current caps on the amount of recoverable attorneys would all rise. An award would be capped at the greater of \$25,000 or 50% of the tax reduction. The \$100,000 cap would disappear altogether. The court could award more in attorney's fees than the property owner saved in taxes if the suit involved the value of the owner's residence homestead.

H.B. 3364 ★★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.61, 41A.011, 41A.015, 42.23 Tax Code

Status: Passed by House; pending in Senate Local Government

A lessee entitled to protest or file an appeal in court would also have the right to appeal by binding arbitration.

The bill would also substantially expand the scope of complaints that can be raised in a limited binding arbitration. An arbitrator could address any failure by the ARB to comply with the ARB's hearing procedures (including the comptroller's Model Hearing Procedures), no matter how minor and no matter whether the failure affected the outcome of the ARB's hearing. An arbitrator could also direct an appraisal district to "use correct appraised values for protests on the ground of unequal appraisal of property." Limited binding arbitration wouldn't be limited at all.

In a judicial appeal under Chapter 42, the court could not order discovery unless the discovery was requested by a party. The court could not accelerate any discovery deadlines related to expert witnesses.

This bill is also discussed under the headings, *Appraisals* and *Appraisal Districts and ARBs*.

H.B. 4228

Author: Bryant

Amends/Enacts: §§41.43, 41.45, 42.23, 42.26, and 42.29 Tax Code

Status: Pending in House Ways and Mens Committee

This bill would bring some sanity to appeals alleging unequal appraisal. They would all be based on comparisons of appraisal ratios. The property owner would have to show that the appraisal ratio for his/her property exceeded the median for other properties by at least 10%. If different comparisons produced different results, the court could determine the most appropriate equalized value. The appraisal ratio of another property compared to the subject would be based on the appraised value reported to the ARB by the appraisal district without regard to any changes made by the ARB. If there were an insufficient number of comparable properties in the appraisal district, the district or the property owner could use comparable properties from outside the district. The appraisal district could disclose confidential information if the information does not identify a specific property or a property owner.

Additionally, a protesting property owner or appraisal district could present a third-party appraisal of a comparable property or a third-party appraisal of the subject if the appraisal was completed not more than 12 months from the relevant January 1. The bill would give the district the right to get a copy of such an appraisal from the property owner.

The court could award attorneys' fees to a property owner only if the owner showed that the correct value for his/her property was less than 90% of the appraisal-roll value. The appraisal district could recover attorneys' fees (up to \$100,000) if the court determined a value that was at least 10% greater than the appraisal roll value.

This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 4555

Author: Troxclair

Amends/Enacts: §41A.015 Tax Code

Status: Pending in House Ways and Mens Committee

Under current law a property owner who wants a limited binding arbitration must notify the appraisal district and the ARB within five business days following the alleged procedural violation. This bill would expand that period to 15 business days.

H.B. 4860

Author: Raymond

Amends/Enacts: §§25.25, 41.43, and 42.26 Tax Code

Status: Pending in House Ways and Mens Committee

In a judicial appeal involving an unequal-appraisal claim, the court would admit evidence of the market value of the property only for purposes of establishing the appraisal ratio of the property to determine whether the property owner was entitled to relief based on unequal appraisal ratios. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.

H.B. 4980 ★★

Author: Noble

Amends/Enacts: §§41A.03, 41A.04, 41A.05, 41A.08, and 41A.11 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

A property owner seeking to appeal an ARB order through binding arbitration would file his/her request with the comptroller directly, not the appraisal district. The property owner could file the request and pay the deposit electronically. If the comptroller needed information from the appraisal district, he/she would notify the district, and the district would have ten days to provide the information. An authorization for an agent to represent a property owner in a binding arbitration could not be signed by the agent authorized to represent the owner before the district and ARB. The authorization would be effective when signed. The agent would not automatically file the signed form, but he/she would have to produce it if requested by the district, the ARB, the owner, the comptroller, or the arbitrator. The bill also makes it clear that an agreement settling a binding arbitration is final and binding on the parties.

H.B. 5049

Author: Button

Amends/Enacts: §41A.011 Tax Code

Status: Pending in House Ways and Mens Committee

A lessee entitled to protest or file an appeal in court would also have the right to appeal by binding arbitration.

H.B. 5133

Author: Cecil Bell

Amends/Enacts: §41.43 Tax Code; §37.10 Penal Code

Status: Pending in House Ways and Mens Committee

If the owner of residential real property produced an appraisal for the appraisal district at least 14 days before the owner's protest hearing and then introduced the appraisal at the hearing, the ARB would have to accept the value stated in the appraisal. The appraisal would have to come from state-certified appraiser, and it would have to be at least 180 days old by the time of the hearing. Even if the district spent the 14 days identifying dozens of mistakes in the appraisal, the ARB would still have to accept the appraised value.

S.B. 102

Author: Johnson

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Filed

This bill would make it clear that in the context of an unequal-appraisal appeal based on comparing appraised values, the parties would have to use comparable properties in the same appraisal district. But if there were not a reasonable number of comparable properties in that district, the parties could use comparable properties in other parts of the state. This bill is also discussed under the hearing, *Appraisal Districts and ARBs*.

S.B. 832

Author: Flores

Amends/Enacts: §42.35 and 42.36 Tax Code

Status: Pending in Senate Local Government Committee

Property owners would be able to appeal some ARB orders to justice court. The case would have to involve a residence homestead with an appraised value of \$500,000 or less and a claim of excessive value. In the justice court, the appraisal district would not have to be represented by a lawyer.

S.B. 1923 ★★★

Author: Springer

Amends/Enacts: §§42.02, 42.21, and 42.23 Tax Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

An appraisal district would no longer have the right to appeal any ARB order. Neither could an appraisal district or an ARB file a counterclaim in an appeal to district court.

S.B. 2167

Author: Alvarado

Amends/Enacts: §§23.01 and 42.23 Tax Code

Status: Pending in Senate Local Government Committee

In a couple of circumstances, the appraisal district would have the burden of proving a value in a judicial appeal. One such circumstance involves a value that is lowered in one year as the result of a protest or appeal and then raised in the next year. The other involves a value that is lowered in one year as the result of a protest or appeal and a property owner who provides his/her evidence to the appraisal district fourteen days before an ARB hearing in the next year. The bill isn't clear, but it might be read to require the district to prove a value with clear and convincing evidence.

S.B. 2357

Author: Parker

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Pending in Senate Local Government Committee

An appraisal district could never appeal an ARB order. Neither could it file a counterclaim or seek any affirmative relief.

A person who owned a property at any time during the tax year could appeal an ARB order even if he/she were not the owner who filed the protest before the ARB. A property owner would not have to be registered to do business in Texas in order to file an appeal. An appraisal district could not even ask about that.

A property owner's deadline for filing an appeal would be 60 days after the owner received notice of the ARB order or September 1 of the year in which the ARB order was issued, whichever was later. If an ARB decided a 2023 protest (including a failure-to-deliver-notice protest) in January of 2024, the deadline for an appeal would be September 1, 2024. A property owner could file an appeal anytime after a hearing regardless of whether the ARB had entered an order. The owner could file an appeal even before the hearing if the owner had submitted an affidavit to the ARB. If the owner and the appraisal district submitted a topline request to the ARB, the owner would not have to wait for a hearing or ARB order in order to file an appeal. If an appeal were pending for one year when the ARB decided a protest for the next year, the owner would have 90 days after receiving the ARB order in which to add the new year to the case.

A case could not be set for trial within 12 months of the date of its filing. Each party would be entitled to a continuance of at least six months.

Third party discovery (for example, the appraisal district seeking information from owners of comparable properties) would be limited. If the appealing property owner objected, the district would have to show that the third-party information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. In an unequal-appraisal case, the appraisal district could not even get a closing statement, a rent roll, or an operating statement from the appealing property owner without showing that the information was necessary under generally accepted appraisal methods and techniques to determine the value of the subject property and that the information would be admissible at trial. Another part of the bill would prohibit discovery of that information altogether. The court could not order discovery unless discovery was requested by a party to the appeal. The court could not accelerate discovery concerning experts beyond the requirements of the rules of procedure.

At the property owner's request, the court would have to transfer a case to SOAH. The property owner could make that request up until 30 days before a scheduled trial.

The court could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

If an appeal led to a refund, the court would have to specify where the refund would be delivered. An agent for the owner could file the form directing the delivery of the refund, and the form could be filed up until 60 days after the final determination of the appeal. The tax office would have to change the tax roll to "indicate the exact dollar amount of the corrected value." The tax office could not send a refund until the earlier of the 60th day after the final determination of the appeal or date on which the form was filed. .

In a binding arbitration, the arbitrator could not place a value on a property higher than the value on the appraisal records submitted to the ARB unless the property owner requested the increase.

This bill is also discussed under the headings *Exemptions, Appraisals, Appraisal Districts and ARBs, and Assessment*.

S.B. 2353

Author: Hughes

Amends/Enacts: §§42.35 and 42.36 Tax Code

Status: Pending in Senate Local Government Committee

Property owners could appeal some ARB orders to justice court. A property owner could file in justice court if the case involved the determination of an appraised value or eligibility for an exemption. The amount of taxes due on the portion of the taxable value of the property that was in dispute (calculated using the preceding year's tax rates) would have to be \$20,000 or less.

S.B. 2408

Author: Hancock

Amends/Enacts: §§1.07, 1.111, 6.17, 25.02, 41.45, 41.61, and 41A.011 Tax Code

Status: Pending in Senate Local Government Committee

A lessee entitled to protest or file an appeal in court would also have the right to appeal by binding arbitration. This bill is also discussed under the headings, *Appraisals and Appraisal Districts and ARBs*.

S.B. 2409

Author: Button

Amends/Enacts: §41A.011 Tax Code

Status: Pending in Senate Local Government Committee

A lessee entitled to protest or file an appeal in court would also have the right to appeal by binding arbitration. This bill is virtually identical to H.B. 5049 discussed above.

Assessment

H.B. 117

Author: Bernal

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 19

Author: Bernal

Amends/Enacts: Art. VIII, §1-b-1 Texas Constitution

Status: Pending in House Ways and Means Committee

If the school taxes on a person's homestead increased by 120% or more over a fifteen-year period, the school taxes for subsequent years would be frozen for as long as the property remained the person's homestead. If the owner added improvements during the fifteen years, the additional taxes resulting from those new improvements would not count toward the 120% increase. If a person who qualified for the tax freeze died, his surviving spouse could inherit the benefit.

H.B. 159 ★★

Author: Landgraf

Amends/Enacts: §26.04 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The notice of a taxing unit's no-new-revenue tax rate and its voter-approval tax rate would have to be published in summary form in a newspaper in addition to being posted on the unit's website. A taxing unit would not have to publish the notice if the unit were located wholly or partly in a county with a population of one million or more or if no part of the unit were located in a county with a newspaper.

H.B. 402

Author: Schofield

Amends/Enacts: §11.26, 11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 21

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2023 taxes.

H.B. 449

Author: Schofield

Amends/Enacts: §§1,07, 11.201, 23.20, 23.46, 23.47, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.062 Agriculture Code; §21.0421 Property Code

Status: Pending in House Ways and Means Committee

H.J.R. 28

Author: Schofield

Amends/Enacts: Art. VIII, §1-d Texas Constitution

Status: Pending in House Ways and Means Committee

This bill would end rollback taxes on agricultural land, timberland and other types of specially appraised land. A constitutional amendment is required to repeal rollback taxes on 1-d land.

H.B. 481

Author: Goldman

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 30

Author: Goldman

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would make the freeze mandatory and apply it to every taxing unit other than a school district.

H.B. 707

Author: Geren

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 49

Author: Geren

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill concern tax freezes for taxing units other than school districts. They are virtually identical to H.B. 481 and H.J.R. 30 discussed above.

H.B. 1027

Author: Slawson

Amends/Enacts: §§1,07, 23.20, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code

Status: Pending in House Ways and Mens Committee

This bill would end rollback taxes on agricultural land, timberland and most other types of specially appraised land.

H.B. 1083

Author: Bucy

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 68

Author: Bucy

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

Under current law, a county, a city, or a junior college district may apply a tax freeze to homesteads of people who are over 65 or disabled. This proposed constitutional amendment and related bill would give that option to every taxing unit other than a school district.

H.B. 1566

Author: Allison

Amends/Enacts: §§1.12, 11.13, 11.262, 23.19, 23.23, and 42.26 Tax Code; §§44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Filed

H.J.R. 87

Author: Allison

Amends/Enacts: Art. VIII, §§1, 1-b, and 1-b-1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would create a tax ceiling for a homestead that the owner had occupied for 25 years or more. The ceiling would apply to all taxing units that taxed the homestead. These proposals are also discussed under the headings, *Exemptions* and *Appraisals*.

H.B. 1818

Author: Muñoz

Amends/Enacts: §§26.012, 26.04, 26.041, 26.042, 26.063, 26.07, and 26.075 Tax Code

Status: Pending in House Ways and Mens Committee

A county with 500,000 or more people would have a voter-approval tax rate equal to its no-new-revenue m&o rate plus its current debt rate. The county would not get the benefit of the 3.5% increase that applies to most other taxing units.

H.B. 2220

Author: Harrison

Amends/Enacts: §§26.012, 26.013, 26.041, 26.042, 26.0501, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Pending in House Ways and Mens Committee

This bill would eliminate exceptions to current strict truth-in-taxation laws and generally make those laws even stricter. A taxing unit could no longer add 3.5% or 8% in the calculation of its voter-approval tax rate. Any year-to-year increase in revenues would trigger an election. The bill would redefine current debt service to mean “the minimum dollar amount required” for debt service in the current year. It would eliminate the special rules for special taxing units, taxing units in disaster areas, and cities with fewer than 30,000 people.

H.B. 2221

Author: Harrison

Amends/Enacts: §§26.06, 6.063, 26.07, and 26.08 Tax Code; §281.124 Health and Safety Code; §1101.254 Special District Local Laws Code

Status: Pending in House Ways and Means Committee

A taxing unit could not adopt a tax rate higher than its voter-approval tax rate unless at least 60% of voters approved the higher rate.

H.B. 2666

Author: Campos

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code; §44.004 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 120

Author: Campos

Amends/Enacts: Art. VIII, §1-b-2 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would establish a ceiling on the school taxes of any property that had been the same owner’s homestead for twenty years. The taxes could not rise above that ceiling as long as the same owner or that owner’s surviving spouse continued to occupy the property as his/her homestead.

H.B. 2667

Author: Rosenthal

Amends/Enacts: §54.602 Water Code

Status: Pending in House Ways and Means Committee

A municipal utility district could not adopt a total tax rate that exceeded \$1.

H.B. 2714

Author: Ed Thompson

Amends/Enacts: §§26.013, 26.04, 26.16, and 26.17 Tax Code

Status: Pending in House Ways and Means Committee

If a city calculated its no-new-revenue and voter-approval tax rates based on an estimate of value from the appraisal district, it could recalculate those rates when it received a certified appraisal roll.

H.B. 3120 ★

Author: Muñoz

Amends/Enacts: §§26.012, 26.04, 26.042, and 26.075 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

This bill would apply, at most, to a few junior college districts on the Mexican border. A “special” junior college district could increase its m&o revenue from one year to the next by only 3.5% without triggering an election.

H.B. 3757 ★★

Author: Wilson

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

H.J.R. 153 ★★

Author: Wilson

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by House; pending in Senate Local Government Committee

A taxing unit other than a school district, city, junior college district, or county could grant tax freezes on the homesteads of property owners who are over 65 or disabled. A taxing unit that adopted a freeze could limit the benefit to low-income property owners. If the taxing unit did that the freeze would benefit only property owners having a household income that did not exceed 200% of the federal poverty level. If an eligible homeowner died, his/her surviving spouse would inherit the tax freeze. A homeowner receiving a freeze could transfer it to another homestead in the same taxing unit. The decision to grant such freezes would be made by a taxing unit's governing body.

H.B. 4405

Author: Dutton

Amends/Enacts: §45.003 Education Code

Status: Pending in House Public Education Committee

If a school district holding a bond election determined that the issuance of bonds would increase its debt tax rate in the year following the election, the ballots would have to say, "THIS IS A PROPERTY TAX RATE INCREASE."

H.B. 4478

Author: Button

Amends/Enacts: §11.261, 11.262, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 171

Author: Button

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

A county would have to freeze its taxes on the homesteads of people who were disabled or over 65. The county would no longer have any choice in the matter.

H.B. 4522

Author: Lozano

Amends/Enacts: §45.003 Education Code

Status: Pending in House Public Education Committee

This bill concerning the ballots in a school bond election is virtually identical to H.B. 4405 discussed above.

H.B. 4803

Author: Harrison

Amends/Enacts: §26.046 Tax Code; §140.014 Local Government Code

Status: Pending in House Ways and Mens Committee

This bill would cap the revenue that a city or county could raise. A city or county could only raise the total amount of money received by the county or municipality from all sources during the preceding tax year with adjustments for inflation and population growth. That amount minus its revenue from other sources would be the amount that a city or county could raise from property taxes. Its tax rate would be limited to the rate that would raise that amount. The bill includes an exception that would allow a city or county to pay its debts. If the city or county raised excess revenue in one year, it would have to apply the excess to reducing the next year's taxes.

H.B. 4852

Author: Harrison

Amends/Enacts: §§26.06, 26.061 and 26.062 Tax Code

Status: Pending in House Ways and Mens Committee

A taxing unit's notice of a hearing on a proposed tax rate would have to include the unit's tax rate for the preceding year. The same would be true of a notice of a meeting to vote on a tax rate that did not require a hearing. Further, either type of notice would have to include three complicated tables comparing: tax revenues for m&o and debt; taxable values; and no-new-revenue and voter-approval rates for the preceding year and those proposed for the current year. The tables are described in excruciating detail.

H.B. 5042

Author: Howard

Amends/Enacts: §11.26 Tax Code; §§46.071, 48.2542, and 48.2543 Education Code

Status: Pending in House Ways and Mens Committee

H.J.R. 195

Author: Howard

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Mens Committee

Property owners who qualified for over-65 or disability homestead exemptions in 2021 or before would have their school tax freezes reduced. The amount of the reduction would be the school district's 2022 tax rate multiplied by \$15,000. The state would give school districts extra money to compensate for the loss.

S.B. 5 ★★

Author: Parker

Amends/Enacts: §§11.145, 22.01, 22.24, 25.14, 31.01, 171.701, 171.702, 171.703, 171.704, 171.705, 171.706, and 171.707 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 2 ★★

Author: Parker

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by Senate; pending in House Ways and Mens Committee

A tax bill for bpp would have to stare the tax related to inventory separately from the tax related to other forms of bpp. This proposed constitutional amendment and related bill are also discussed under the headings *Exemptions* and *Appraisals*.

S.B. 279

Author: King

Amends/Enacts: §§1.07, 23.20, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code

Status: Pending in Senate Local Government Committee

This bill would end rollback taxes on agricultural land, timberland and most other types of specially appraised land. It would not repeal rollback taxes on 1-d land. It is virtually identical to H.B. 1027 discussed above.

S.B. 830

Author: Flores

Amends/Enacts: §§11.261, 23.19, and 26.012 Tax Code

Status: Pending in Senate Local Government Committee

S.J.R. 42

Author: Flores

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in Senate Local Government Committee

Any taxing unit other than a school district would have the option to apply a tax freeze to the homesteads of people who are over 65 or disabled. This bill is virtually identical to H.B. 1083 discussed above.

S.B. 976

Author: Middleton

Amends/Enacts: §§26.012, 26.063, 26.07, 26.0756, 31.12, and 33.08 Tax Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, 49.108, and 49.23603 Water Code

Status: Pending in Senate Local Government Committee

The word debt as it is used in truth-in-taxation laws would include only debt approved at an election and a bond or other obligation issued to refund a bond or other evidence of indebtedness regardless of whether the refunding bond was approved at an election. No taxing unit would have a de minimis rate. Current law allows voters to petition certain taxing units for an election to reduce a tax rate adopted by a governing body. This bill would limit the petition process to water districts.

S.B. 977

Author: Bettencourt

Amends/Enacts: §26.012 Tax Code

Status: Pending in Senate Local Government Committee

The word debt as it is used in truth-in-taxation laws would include only debt approved at an election.

S.B. 978

Author: Bettencourt

Amends/Enacts: §§26.012, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.107, 49.108, and 49.23603 Water Code
Status: Pending in Senate Local Government Committee

This bill would eliminate the de minimis rate from truth-in-taxation. Current law allows voters to petition certain taxing units for an election to reduce a tax rate adopted by a governing body. This bill would limit the petition process to water districts.

S.B. 1251 ★★

Author: Bettencourt

Amends/Enacts: §26.042 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

Current law allows a school district affected by a disaster to adopt a tax rate that exceeds the voter-approval rate without holding an election. But this rule would not apply to a school district that, in the preceding year, had held an unsuccessful ratification election.

S.B. 1252 ★★★

Author: Bettencourt

Amends/Enacts: §52.072 Election Code

Status: Passed by Senate; substitute passed by House Ways and Means Committee; pending in full House

The ballots in an election to impose or increase a tax would have to state, "THIS IS A TAX INCREASE." The House would include similar language on the ballots for a bond election.

S.B. 1324

Author: Middleton

Amends/Enacts: §§26.06, 26.063, 26.07, 26.075, and 26.08 Tax Code; §49.236, 49.23601, 49.23602, 49.23603 Water Code

Status: Pending in Senate Local Government Committee

If voters failed to approve an adopted tax rate in an election, the taxing unit's taxes would be based on the lower of its no-new-revenue tax rate or its voter-approval tax rate.

S.B. 1783

Author: Schwertner

Amends/Enacts: §23.96 Tax Code

Status: Pending in Senate Finance Committee

Public access airport property would not be subject to a rollback tax despite a change of use if it were transferred to the state, a local government, or an institution of higher education to be used for a public purpose.

S.B. 1814 ★★★

Author: Bettencourt

Amends/Enacts: §26.012 and 26.05 Tax Code; §44.004 Education Code
Status: Passed by Senate; substitute passed by House Ways and Means Committee;
pending in full House

“Current debt service” as used in truth-in-taxation calculations would be redefined to mean “the minimum dollar amount required” for debt service in the current year.

When a taxing unit’s governing body considers a debt rate higher than the rate described by §26.05(a)(1), the motion to adopt that rate would have to explain the higher rate and be supported by at least 60% of the members of the governing body.

S.B. 1818
Author: Bettencourt
Amends/Enacts: §52.072 Election Code
Status: Filed

The ballots in a tax-rate ratification election would have to state, “THIS IS A TAX INCREASE.” This bill is virtually identical to S.B. 1252 discussed above.

S.B. 1819
Author: Bettencourt
Amends/Enacts: §26.042 Tax Code
Status: Filed

Current law allows a school district affected by a disaster to adopt a tax rate that exceeds the voter-approval rate without holding an election. But this rule would not apply to a school district that, in the preceding year, had held an unsuccessful ratification election. This bill is virtually identical to S.B. 1251 discussed above.

S.B. 1997
Author: Bettencourt
Amends/Enacts: §§26.013, 26.04, 26.041, 26.05, and 26.0501 Tax Code; §120.007 Local Government Code; §49.23602 Water Code
Status: Pending in Senate Local Government Committee

This bill would eliminate the unused increment rate from truth-in-taxation calculations.

S.B. 2131
Author: Miles
Amends/Enacts: §§11.26, 11.261, and 23.23 Tax Code
Status: Filed

Under current law, a freeze on homestead taxes remains in place even if the structure is destroyed and replaced, but not if the replacement structure is larger than the original or if it has higher quality construction. This bill would do away with that second restriction. A property owner could build a higher quality replacement structure and not lose the freeze. This bill is also discussed under the heading, *Appraisals*.

S.B. 2205
Author: Parker
Amends/Enacts: §45.003 Education Code

Status: Pending in Senate Education Committee

This bill concerning the ballots in a school bond election is virtually identical to H.B. 4405 and H.B. 4522 discussed above.

S.B. 2357

Author: Parker

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Pending in Senate Local Government Committee

An assessment of taxes on property omitted in a prior year would no longer include any interest.

A tax bill would have to include the appraisal district's account number and state the exact appraised value of the property, not a rounded number.

This bill is also discussed under the headings, *Exemptions, Appraisals, Appraisal Districts and ARBs, and Appeals.*

S.B. 2516

Author: Bettencourt

Amends/Enacts: §§26.04, 26.041 Tax Code; §49.236 and 49.23602 Water Code

Status: Filed

Under current law, a taxing unit can generally raise 3.5% more m&o revenue from one year to the next without having to hold an election. This bill would reduce that figure to 2.5%.

Collections

H.B. 2 ★★

Author: Meyer

Amends/Enacts: §§1.12, 23.23, 31.072, 42.26 Tax Code; §48.2555 Education Code; §403.302 Government Code

Status: Passed by House; pending in Senate Local Government Committee

Current law allows a tax collector to enter an agreement under which a property owner prepays taxes into an escrow account maintained by the collector. This bill would make it mandatory for the collector to enter the escrow agreement at the property owner's request. This bill is also discussed under the headings, *Appraisals, and School Finance and Value Studies.*

H.B. 35 ★★

Author: Bernal

Amends/Enacts: §31.031 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

The option of paying taxes in four installments would extend to any homestead owner in Bexar County.

H.B. 721**Author: Schofield****Amends/Enacts: §33.06 Tax Code****Status: Pending in House Ways and Means Committee**

The interest rate on deferred or abated homestead taxes would drop from 5% to the five-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of each year (approximately 1.3% for 2022).

H.B. 740**Author: Jessica Gonzalez****Amends/Enacts: §33.065 Tax Code****Status: Pending in House Ways and Means Committee**

The Tax Code includes a little-used provision that allows a person to defer paying part of the taxes on his/her homestead if the appraised value of the homestead increases by more than 5% from one year to the next. This bill would reduce the interest rate that applies to the deferred taxes from 8% to 5%. It would also eliminate the use of the word *delinquent* in reference to deferred taxes.

H.B. 1127**Author: Martinez-Fischer****Amends/Enacts: §31.031 Tax Code****Status: Pending in House Ways and Mens Committee**

The right to pay taxes on a residence homestead in installments would be extended to all homeowners. A property owner paying taxes on a homestead (or a property receiving a disabled veteran's exemption) could pay in ten installments. The first payment would be made before February 1, and the remaining payments would be made before the first of each subsequent month until the taxes were all paid.

H.B. 1244**Author: Shine****Amends/Enacts: §§31.01, 31.04, 31.05, 31.055, and 31.07, Tax Code; §343.107 Finance Code****Status: Pending in House Ways and Mens Committee**

Discounts for early payments would be mandatory for taxes on a homestead. If a taxing unit mailed its tax bills before October 1, a property owner would receive a 3% discount for paying in October, a 2% discount for paying in November, or a 1% discount for paying in December. If tax bills were sent on or after October 1, the discount schedule would be postponed. For example, if bills were mailed on October 15, the discount would be 3% in November, 2% in December, and 1% in January. The discount would not apply to taxes calculated too late for it to be available. Tax bills would have to explain the available discounts. At a homeowner's request, a mortgage servicer would have to pay taxes early enough to qualify for the discount. A taxing unit would still have the option of offering early-payment discounts for non-homestead properties.

H.B. 1319**Author: Shine****Amends/Enacts: §31.011 Tax Code****Status: Pending in House Ways and Mens Committee**

This bill would expand a property owner's right to pay taxes electronically on residential, multi-family, commercial, industrial, and utility property. "Electronic funds transfer" as defined in the bill includes: automated clearinghouse payments, credit or debit card payments, eCheck payments and wire transfers. A tax office would have to establish procedures governing electronic payments. It would have to accept and immediately confirm the receipt of a communication or payment delivered electronically.

H.B. 1582

Author: Dutton

Amends/Enacts: §33.06 and 34.21 Tax Code

Status: Pending in House Ways and Mens Committee

H.J.R. 88

Author: Dutton

Amends/Enacts: Art. VIII, §13 Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and elated bill would extend the redemption period for the residence homestead of a person 65 or older. If such a property were sold at a tax sale, the former owner would have four years in which to redeem it.

H.B. 1608

Author: Shine

Amends/Enacts: §§31.06, 31.062, and 33.011 Tax Code

Status: Pending in House Ways and Mens Committee

A TAC would have to establish a procedure governing "electronic payments," defined as payments made by credit card, debit card, electronic check, electronic funds transfer, wire transfer, or automated clearinghouse withdrawal. A property owner could elect to make payments electronically, and the owner's election would remain in effect until rescinded in writing. An electronic payment would be considered timely if it were "addressed to the correct delivery portal or electronic delivery system" and sent or uploaded on or before the date on which the payment was due. If the TAC changed the electronic payment procedure, he/she would have to notify the property owners who had elected to make electronic payments no later than the earlier of the 45th day after the date of the change or the 60th day before the date the taxes were due. The TAC would have to confirm the receipt of an electronic payment immediately.

H.B. 2571 ★

Author: Tracy King

Amends/Enacts: §34.01 Tax Code; §232.0315 Local Government Code

Status: Passed by House Land and Resource Management Committee; pending in full House

This bill concerns tax sales in counties on or near the Mexican border. A taxing unit selling a tract of five acres or less (presumably intended for residential use) must include in the notice of sale and in the tax deed a notice that the land may not qualify for residential use if it lacks water or wastewater service.

H.B. 2796

Author: Bucy

Amends/Enacts: §1.06 Tax Code

Status: Pending in House Ways and Means Committee

On January 31, 2023, several tax offices were closed due to severe winter weather. If something like that happened again, this bill would extend the delinquency date. A property owner could pay taxes timely on the next regular business day that the tax office was open.

H.B. 2889

Author: Slaton

Amends/Enacts: §31.038 Tax Code; §140.014 Local Government Code

Status: Pending in House Ways and Means Committee

Every carried couple would receive a tax credit from every taxing unit equal to at least 10% of the taxes on their homestead. A couple with four or more children would receive a 10% credit for each child. The state would reimburse each taxing unit for the credits. The bill is very specific about the type of family that would qualify for credits. The couple would have to be a man and a woman, neither of whom had ever been divorced. The children would have to be their natural children born after their marriage. In some circumstances, adopted children would count.

H.B. 3516

Author: Hefner

Amends/Enacts: §1.071 Tax Code

Status: Pending in House Ways and Means Committee

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wanted the refund mailed to a different address, he/she would have to file a comptroller's form with the tax office. If a property owner filed a completed form, the tax office could not refuse to accept it or act on it unless a statute specifically allowed the refusal.

H.B. 3555 ★

Author: Plesa

Amends/Enacts: §§26.16 and 31.01 Tax Code

Status: Passed by House Ways and Means Committee; pending in full House

A wealthy school district's tax bills would have to state the share of the district's m&o tax revenue that it had to pay to support less wealthy school districts. Any other school district's tax bills would have to state the share of the district's m&o revenue that came from the state. Alternatively, a district could put the information on a separate page sent along with its bills. A county TAC would have to post the information for every school district in the county on the county's website.

H.B. 3769

Author: Murr

Amends/Enacts: §§23.1242 and 31.02 Tax Code

Status: Pending in House Ways and Means Committee

Heavy equipment dealers would make their tax payments quarterly instead of monthly. A dealer would file statements with the tax office quarterly instead of monthly. The dealer would file a statement and make a payment within 20 days following the end of each calendar quarter. No later than December 15 of every year, a tax office would notify every dealer of the of the unit property tax factor for the following tax year for each of the dealer's locations. A person who acquired the assets of a dealer would use the same unit property tax factor used by the dealer

when paying the current year taxes. The delinquency date for dealers would be pushed back to February 28. The tax office would have until March 31 to distribute the money to the taxing units.

If a dealer leased equipment to the United States, he/she would not have to invoice the United States for taxes or collect taxes from the United States. .

H.B. 4095

Author: Ken King

Amends/Enacts: §31.038 Tax Code

Status: Pending in House Ways and Mens Committee

A business could get a credit against its school taxes if it gave the school district a truck or other property used to teach commercial driving. The deal would require the school district's approval. The owner would file an application with the appraisal district, which would forward a copy to the comptroller. The comptroller would determine the value of the donated property.

H.B. 4113

Author: Martinez Fischer

Amends/Enacts: §31.031 Tax Code

Status: Pending in House Ways and Mens Committee

The right to pay taxes on a residence homestead in installments would be extended to all homeowners.

H.B. 4512

Author: Shine

Amends/Enacts: §§31.01, 31.04, 31.05, and 31.07 Tax Code

Status: Pending in House Ways and Mens Committee

A taxing unit would no longer have any choice about providing discounts to property owners paying their taxes early. The discounts would be mandatory.

H.B. 4604

Author: Jolanda Jones

Amends/Enacts: §33.011 Tax Code

Status: Pending in House Ways and Means Committee

If a property owner died, his/her heir or personal representative could require a taxing unit to waive penalties and interest related to delinquent taxes on the decedent's property. The heir or personal representative would have 180 days in which to request the waiver of penalties and interest. A taxing unit's governing body would have to waive penalties and interest on a delinquent tax until the fifth anniversary of the date a person inherited the property or was appointed personal representative of the estate. The governing body could waive penalties and interest for a longer period if the estate was not settled within five years.

H.B. 4610

Author: Hunter

Amends/Enacts: §§26.16 and 31.01 Tax Code

Status: Pending in House Ways and Mens Committee

A wealthy school district's tax bills would have to state the share of the district's m&o tax revenue that it had to pay to support less wealthy school districts. The county TAC would have to post that information for every wealthy school district on the county's website.

H.B. 4646

Author: Jolanda Jones

Amends/Enacts: §31.031 Tax Code

Status: Pending in House Ways and Mens Committee

The list of homeowners who could pay their homestead taxes in four installments would expand to include someone who: 1) is not already delinquent in paying homestead taxes; 2) acquired his/her homestead by devise or descent during the preceding five years; and 3) had an adjusted gross income of less than \$300,000 in the preceding year.

H.B. 4686

Author: Noble

Amends/Enacts: §31.031, 31.032, 33.01, and 33.04 Tax Code

Status: Pending in House Ways and Mens Committee

Delinquent-tax penalties and interest would be reduced for the homesteads of disabled people and people over 65. Interest would accrue at the rate of 5% for the first 180 days of delinquency. After that, interest would accrue according to some unidentified "other applicable law." The unpaid taxes would not incur any penalty during the first 180 days of delinquency. After that, a penalty might be triggered by some unidentified "other law applicable to the delinquency." In addition to the standard delinquent-tax notice required by §33.04, the tax office would have to send an additional notice.

H.B. 4828

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Mens Committee

A tax office would have to apply a payment to taxes before applying any part of that payment to penalties or interest unless the property owner provided contrary instructions in writing. The total amount of penalties and interest due in connection with a delinquent tax could never exceed 5% of the tax itself.

H.B. 4829

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Mens Committee

A tax office would have to apply a payment to taxes before applying any part of that payment to penalties or interest unless the property owner provided contrary instructions in writing. The total amount of penalties and interest due in connection with a delinquent tax could never exceed \$500.

H.B. 4890

Author: Shine

Amends/Enacts: §§31.031, 31.0315, 31.032, 31.033 and 33.07 Tax Code

Status: Pending in House Ways and Mens Committee

The right to pay taxes on a residence homestead in installments would be extended to all homeowners. Smallish businesses could pay their bpp taxes in installments. Right now, that would mean a business with less than \$7 million in gross receipts, but that figure would be adjusted every year to keep up with inflation. Such a business could pay its bpp taxes in four installments on a schedule similar to the one that applied to homeowners paying taxes on their homesteads.

H.B. 5032

Author: Slaton

Amends/Enacts: §§31.038 Tax Cod; §481.078 Government Code; §140.010 Local Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 193

Author: Slaton

Amends/Enacts: Art. VIII, §1-q Texas Constitution

Status: Pending in House Ways and Mens Committee

A property owner could claim a property tax credit for money that he donated to the state for purposes of “border security.” The credit would first be applied against the owner’s school taxes, then against the taxes of other taxing units. The state would reimburse taxing units for money they lost due to the tax credits.

H.B. 5100

Author: Bhojani

Amends/ Enacts: §31.039 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Mens Committee

H.J.R. 194

Author: Bhojani

Amends/Enacts: Art. VIII, §1-q Texas Constitution

Status: Pending in House Ways and Mens Committee

This proposed constitutional amendment and related bill would benefit a first-time homeowner in the first year that he/she received a homestead exemption. The credit would equal half the taxes imposed by a taxing unit on the homestead, but the total credit applicable to all taxing units could not exceed \$3,000. A property owner would file an application with the appraisal district in order to be approved for the credit.

H.B. 5139

Author: Sherman

Amends/Enacts: §§33.43, 34.0101, and 34.02 Tax Code

Status: Pending in House Ways and Mens Committee

This bill concerns tax sales of real properties unlikely to be of interest to anybody other than an owner of abutting land. That includes a tract that is small or unusually shaped and that can’t be used because of zoning laws or subdivision restrictions. It also includes landlocked property with no access and property in a flood-prone area as determined by FEMA. Such a property could be sold to an owner of abutting land in a private sale. It could be sold for less than the usual minimum foreclosure sales price, consistent with the constitutional prohibition against giving away public money or property. The same would be true for real property sold pursuant to a tax warrant.

H.J.R. 29
Author Schofield
Amends/Enacts: Art. VIII, §13 Texas Constitution
Status: Filed

This proposed constitutional amendment would make homesteads immune from seizure or sale for payment of delinquent taxes.

S.B. 522
Author: West
Amends/Enacts: §§31.034 and 33.08 Tax Code
Status: Pending in Senate Local Government Committee

This bill would create an installment payment option for a residential property with fewer than three living units. The owner could pay the taxes in eight installments with the first being made before February 1 and the others being made each month after that. The owner would have to notify the tax office no later than December 31 that he/she was planning to pay in installments. An owner could use this option for up to five properties at one time but not more.

S.B. 1215 ★★
Author: Paxton
Amends/Enacts: §1.071 Tax Code
Status: Passed by Senate; pending in House Ways and Means Committee

Ordinarily, a tax office mails a tax refund to a property owner at the address on the tax roll. If a property owner wanted the refund mailed to a different address, he/she would have to file a comptroller's form with the tax office. If a property owner filed a completed form, the tax office could not refuse to accept it or act on it unless a statute specifically allowed the refusal. A property owner who filed a request could later revoke it. This bill is virtually identical to H.B. 3516 discussed above.

S.B. 1486 ★★
Author: Bettencourt
Amends/Enacts: §§31.06, 31.062, and 33.011 Tax Code
Status: Passed by Senate; pending in House Ways and Means Committee

This bill concerning electronic tax payments is virtually identical to H.B. 1608 discussed above.

S.B. 2230
Author: LaMantia
Amends/Enacts: §§26.16 and 31.01 Tax Code
Status: Pending in Senate Local Government Committee

A wealthy school district's tax bills would have to state the share of the district's m&o tax revenue that it had to pay to support less wealthy school districts. This bill is virtually identical to H.B. 4610 discussed above.

School Finance and Value Studies

H.B. 2 ★★**Author: Meyer****Amends/Enacts: §§1.12, 23.23, 31.072, 42.26 Tax Code; §48.2555 Education Code; §403.302 Government Code****Status: Passed by House; pending in Senate Local Government Committee**

This bill would reduce every school district's maximum compressed tax rate for 2023-2024 school year by 15 cents. But no school district's maximum compressed tax rate would be less than 90% of another school district's maximum compressed tax rate. This bill is also discussed under the headings, *Appraisals*, and *Collections*.

H.B. 29**Author: Murr****Amends/Enacts: §26.035 Tax Code****Status: Pending in House Ways and Means Committee**

This bill would end school m&o taxes beginning in 2026. Enrichment taxes would still be allowed with a maximum rate of 17¢. A "joint interim committee on the elimination of school district maintenance and operations ad valorem taxes" would study the anticipated effects of increasing and expanding sales taxes as a way of funding schools.

H.B. 38**Author: Murr****Amends/Enacts: §§5.07, 21.01, 21.02, 25.25, 26.012, 26.035, 26.04, 26.05, 26.08, 26.085, 26.16, 26.17, 26.18, and 312.210, Tax Code; §§7.055, 8.056, 11.1511, 11.184, 12.013, 12.029, 12.106, 13.054, 21.402, 25.081, 29.009, 29.087, 29.203, 30.003, 37.061, 42.168, 44.004, 45.002, 45.0021, 45.003, 45.0032, 45.006, 45.007, 45.104, 45.105, 45.108, 45.109, 45.111, 45.156, 45.251, 45.261, 46.003, 46.004, 47.003, 47.004, 48.010, 48.051, 48.053, 48.115, 48.202, 48.203, 48.251, 48.252, 48.254, 48.255, 48.2552, 48.2552, 48.2553, 48.256, 48.257, 48.258, 48.259, 48.260, 48.265, 48.266, 48.267, 48.271, 48.272, 48.273, 47.275, 79.10, 87.208, 87.505, 96.707, 105.301, and Chapter 49 Education Code; §§3.005, and 4.008 Election Code; §§403.302, 437.117, and 825.405 Government Code****Status: Pending in House Ways and Means Committee**

This bill would eliminate school m&o taxes. The state would raise some more money for schools with dramatic increases in sales taxes.

H.B. 43**Author: Spiller****Amends/Enacts: N/A****Status: Pending in House Ways and Means Committee**

This bill would end school m&o taxes and replace them with value added taxes. It is virtually identical to H.B. 268 and H.B. 577.

H.B. 174**Author: Oliverson****Amends/Enacts: §403.109 Government Code****Status: Pending in House Appropriations Committee**

The comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to 90 percent of the amount by which the amount of general revenue received in a state fiscal biennium exceeded 104 percent of the total amount of general revenue that was received during the preceding state fiscal biennium. The amount deposited could be used only school tax reduction.

H.B. 268

Author: Toth

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes and replace them with value added taxes. It is virtually identical to H.B. 43 and H.B. 577.

H.B. 379

Author: Cecil Bell

Amends/Enacts: §403.109 Government Code

Status: Pending in House Appropriations Committee

At the end of each biennium, the comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to half of the amount by which the total available general revenue for that biennium exceeded the amount of total available general revenue stated in the comptroller's biennial revenue estimate for that biennium.

H.B. 577

Author: Leo-Wilson

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes and replace them with value added taxes. It is virtually identical to H.B. 43 and H.B. 268.

H.B. 612

Author: Shaheen

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Appropriations Committee

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

The comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in a fiscal biennium exceeds 104 percent of the total amount of general revenue that was received during the preceding fiscal biennium. That money could only go toward reducing the compression percentage.

H.B. 629

Author: Troxclair

Amends/Enacts: §48.255 Education Code; §403.109 Government Code
Status: Pending in House Appropriations Committee

This bill concerning the compression percentage for school taxes is virtually identical to H.B. 612 discussed above.

H.J.R. 36
Author: Burns
Amends/Enacts: Art. VII, §3 Texas Constitution
Status: Filed

If the legislature ever decreed a zero rate for school Tier-1 m&o taxes or simply abolished school m&o taxes, this proposed constitutional amendment would prohibit a school district from ever assessing those taxes again.

H.B. 971
Author: Goodwin
Amends/Enacts: §§5.10 Tax Code; §403.302 Government Code
Status: Filed

The comptroller would conduct a school value study only every four years. The same would be true for a ratio study of an appraisal district. This bill is also discussed under the heading, *Appraisal District and ARBs*.

H.B. 985
Author: Cain
Amends/Enacts: §48.255 Education Code; §403.109 Government Code
Status: Pending in House Appropriations Committee

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

After each biennium, the comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in that biennium exceeded the amount of consolidated general revenue appropriations that could be appropriated within the limit on the rate of growth of those appropriations adopted for that biennium. That money could only go toward reducing the compression percentage.

H.B. 1030
Author: Schaefer
Amends/Enacts: §48.255 Education Code; §403.109 Government Code
Status: Pending in House Appropriations Committee

This bill concerning the compression percentage for school taxes is virtually identical to H.B. 612 and H.B. 629 discussed above.

H.B. 1304
Author: Geren

Amends/Enacts: §48.2511 Education Code
Status: Pending in House Public Education Committee

H.J.R. 76
Author: Geren
Amends/Enacts: Art. VII, §1 Texas Constitution
Status: Pending in House Public Education Committee

This proposed constitutional amendment and related bill would require the state to pay at least 50% of the cost of public schools. Every two years, the legislature would have to set the basic allotment and the guaranteed level of state and local funds per student accordingly.

H.B. 1324
Author: Schatzline
Amends/Enacts: §403.302 Government Code
Status: Pending in House Public Education Committee

The margin of error for a school value study would have a range, the upper limit of which is 105 percent of the state value and the lower limit of which is 90% of the state value. When conducting a value study for a particular year, the comptroller could consider only sales that occurred during the preceding year. The bill would also repeal the requirement that a value study ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study.

H.B. 1325
Author: Isaac
Amends/Enacts: §403.109 Government Code
Status: Pending in House Appropriations Committee

This is another bill that would direct surplus state money to the Property Tax Relief Fund. It is virtually identical to H.B. 174 discussed above.

H.B. 1749
Author: Meyer
Amends/Enacts: §49.1531 Education Code
Status: Pending in House Public Education Committee

A wealthy school district buying attendance credits would be able to retain m&o tax revenue sufficient to pay the district's average m&o costs per student for the last three years adjusted for inflation. The TEA would determine the average m&o costs and make the adjustment for inflation.

H.B. 2377
Author: Plesa
Amends/Enacts: §45.0032 Education Code
Status: Pending in House Public Education Committee

The 8¢ figure used in calculating a school district's enrichment tax rate would rise to 10¢.

H.B. 2463
Author: Lozano
Amends/Enacts: §48.2711 Education Code

Status: Pending in House Public Education Committee

If the comptroller disapproved a school district's local values and assigned his own values instead, the state would compensate the district for the lost state aid. A rich district that did not receive state aid would get to keep more of its own money. A school district could receive this benefit for only two consecutive years.

H.B. 2530

Author: Toth

Amends/Enacts: §§403.351, 403.352, 403.353, 403.354, and 403.355 Government Code; §48.304 Education Code

Status: Pending in House Public Education Committee

Generally, this bill would allow a taxpayer to direct that all or part of his/her school m&o taxes go to the state to pay the tuition of one or more private school students. The taxpayer would file a form with the school district's TAC before the due date for the taxes. The taxpayer would specify the child or children to receive the money and the school that the child or children would attend. The program would be administered by the comptroller.

H.B. 2855

Author: Rogers

Amends/Enacts: §403.302 Government Code

Status: Pending in House Public Education Committee

The margin of error for a school value study would increase from 5% to 10%.

H.B. 3127 ★★

Author: Ashby

Amends/Enacts: §§403.3011 and 403.303 Government Code

Status: Passed by House; pending in Senate Local Government Committee

Under current law, an "eligible school district" can qualify to have its local values accepted even though it fails a value study if has a recent history of valid local values. A school district can receive this benefit only if its appraisal district passed its most recent MAP review. This bill would eliminate that requirement.

H.B. 3717

Author: Harrison

Amends/Enacts: §45.003 Education Code

Status: Pending in House Ways and Mens Committee

When a school district held a bond election, the ballots would have to say, THIS IS A PROPERTY TAX INCREASE" in 42 point type.

H.B. 3907

Author: Rogers

Amends/Enacts: §48.257

Status: Pending in House Public Education Committee

This bill would apply to a school district in a county with fewer than 150,000 people and with more than half of its students being educationally disadvantaged. The bill would reduce by half the

amount that the district would have to reduce its tier-1 revenue under §48.257(a) of the Education Code.

H.B. 3966

Author: Rogers

Amends/Enacts: §403.302 Government Code

Status: Pending in House Ways and Mens Committee

The margin of error for a school value study would increase from 5% to 10%. Tis bill is virtually identical to H.B. 2855 discussed above.

H.B. 4479

Author: Isaac

Amends/Enacts: §§48.2551 and 48.2552 Education Code

Status: Pending in House Ways and Mens Committee

A school district's maximum compressed tax rate could not be greater than the rate at which the district would receive the same m&o revenue that it received in the preceding year. The bill would repeal §48.2552 which allows a district to have a maximum compressed tax rate equal to 90% of another district's maximum compressed tax rate.

H.B. 4825

Author: Metcalf

Amends/Enacts: §45.0032 Education Code

Status: Pending in House Public Education Committee

If, in one year, a school district adopted an m&o tax rate that was less than the sum of the district's maximum compressed tax rate and 6¢, that would affect the district's enrichment tax rate in the next year. The district's preceding year enrichment rate would be 1¢ higher.

H.B. 4847

Author: Metcalf

Amends/Enacts: §45.0032 Education Code

Status: Pending in House Public Education Committee

If, in one year, a school district adopted an m&o tax rate that was less than the sum of the district's maximum compressed tax rate and 6¢, that would affect the district's enrichment tax rate in the next year. The district's preceding year enrichment rate would be 2¢ higher.

If, in 2018, a district adopted an m&o tax rate that was less than the sum of the district's tier-1 m&o tax rate and 6¢ without having to hold an election, the district's preceding year enrichment rate now would be 1¢ higher.

H.B. 5170

Author: Dutton

Amends/Enacts: §§30.003, 46.003, 46.032, 48.0071, 48.051, 48.0512, 48.101, 48.110, 48.111, 48.202, 48.252, 48.257, and 49.201 Education Code

Status: Pending in House Public Education Committee

The basic allotment for a school district would rise from \$6,160 to \$6,260 and would adjust each year for inflation. Current law includes caps on the fast-growth allotment, but those would be

repealed. The minimum guaranteed facilities yield for school districts would rise from \$35 to \$45 per student per cent of tax effort. The EDGL (the dollar amount guaranteed level of state and local funds per student per cent of tax effort) for payment of existing school debt would rise from \$40 to \$45 or more in provided by legislative appropriation. The bill would also adjust some other allotments.

H.B. 5285

Author: Guillen

Amends/Enacts: §§151.051, 151.801, 151.021, 152.023, 152.026, 152.028, 152.122; §45.002 Education Code

Status: Pending in House Public Education Committee

School districts would no longer assess m&o taxes on homesteads. Sales taxes would rise substantially to fund schools.

S.B. 4 ★★

Author: Bettencourt

Amends/Enacts: §§48.2552, 48.2555, and 48.283 Education Code

Status: Passed by Senate; pending in House Ways and Means Committee

Current law allows a school district to have a maximum compressed tax rate equal to 90% of another district's maximum compressed tax rate. This bill would change that to 80%. In the 2023-2024 school year, the Commissioner of Education would calculate a reduced maximum compressed rate for each district's rate by an equal amount.

S.B. 488

Author: Springer

Amends/Enacts: Chapter 165 Tax Code

Status: Pending in Senate Finance Committee

This bill would impose a tax on generating electricity with anything other than natural gas or coal. The money would go toward reducing school taxes by reducing the compression percentage.

S.B. 942

Author: Hinojosa

Amends/Enacts: §48.2711 Education Code

Status: Pending in Senate Education Committee

If the comptroller disapproved a school district's local values and assigned his own values instead, the state would compensate the district for the lost state aid. This bill is virtually identical to H.B. 2463 discussed above.

S.B. 1064

Author: Middleton

Amends/Enacts: §403.3011 Government Code

Status: Pending in Senate Education Committee

The margin of error used by the comptroller in determining whether a school district's local values are acceptable would increase from 5% to 10%. Under current law, the comptroller will use local values even if a school district fails the value study if the district passed the two preceding value studies and if its local values are at least 90% of the values determined by the comptroller. This

bill would ease that requirement to 80%. The comptroller would recognize that some value may not be taxable because the appraisal district does not have clear and convincing evidence to support increasing an appraised value from one year to the next when such evidence is required by §23.01(e).

S.B. 1107

Author: Middleton

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in Senate Finance Committee

This bill concerning the compression percentage for school taxes is virtually identical to H.B. 612, H.B. 629, and H.B. 1030 discussed above.

S.B. 1728

Author: Hancock

Amends/Enacts: §48.2722 Education Code

Status: Pending in Senate Education Committee

Any surplus money in the foundation school fund would have to go toward reducing school taxes by reducing the state compression percentage.

S.B. 1890

Author: Springer

Amends/Enacts: §§26.035 Tax Code

Status: Pending in Senate Finance Committee

This bill would end school m&o taxes beginning in 2024. (Strangely, one part of the bill refers to eliminating m&o taxes on homesteads, but the rest refers to eliminating all school m&o taxes.) Enrichment taxes would still be allowed with a maximum rate of 17¢. A “joint interim committee on the elimination of school district maintenance and operations ad valorem taxes” would study the anticipated effects of increasing and expanding sales taxes as a way of funding schools.

S.B. 2118

Author: Creighton

Amends/Enacts: §45.0032 Education Code

Status: Pending in Senate Education Committee

If, in one year, a school district adopted an m&o tax rate that was less than the sum of the district's maximum compressed tax rate and 6¢, that would affect the district's enrichment tax rate in the next year. The district's preceding year enrichment rate would be 1¢ higher. This bill is virtually identical to H.B. 4825 discussed above.

S.B. 2387

Author: Creighton

Amends/Enacts: §45.0032 Education Code

Status: Pending in Senate Education Committee

This bill concerning a school district's enrichment tax rate is virtually identical to H.B. 4847 discussed above.

S.J.R. 41

Author: Paxton
Amends/Enacts: Art. III, §49-g Texas Constitution
Status: Filed

If the comptroller acted to prevent the amount in the economic stabilization fund from exceeding the limit in effect for a biennium by reducing an amount transferred to the fund from general revenue or by crediting to general revenue interest that is due to the fund, he would transfer an amount equal to the amount by which the balance of general revenue was increased. The transferred money could be used only to reduce school taxes.

Miscellaneous

H.B. 96 ★★
Author: Mary González
Amends/Enacts: §25.025 Tax Code
Status: Passed by House; pending in Senate Border Security Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include a customs and border protection officer or border patrol agent.

H.B. 787
Author: Patterson
Amends/Enacts: §1.16 Tax Code
Status: Pending in House State Affairs Committee

A business could not receive any “tax incentive” if it assisted an employee to obtain an abortion, including by paying all or part of any charges associated with the procedure or costs associated with traveling to a location for the procedure. The bill defines “tax incentive” as “an abatement, credit, discount, exclusion, exemption, limitation on appraised value, refund, special valuation, special accounting treatment, special appraisal method or provision, special rate, or special method of reporting.”

H.B. 953
Author: Dutton
Amends/Enacts: §§320A.001, 320A.051, 320A.052, 320A.052, 320A.053, 320A.054, 320A.055, 320A.056, 320A.057, 320A.058, 320A.101, 320A.102, 320A.103, 320A.104, 320A.151, 320A.152, 320A.153, 320A.154, and 320A.201 Government Code
Status: Pending in House Ways and Means Committee

H.J.R. 60
Author: Dutton
Amends/Enacts: Art. VIII, §27 Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would create a Select Commission on Periodic Tax Preference Review. The Commission would consist of the comptroller and ten legislators. In six-year cycles, the Commission would review every exemption, special appraisal and other tax benefit. It would issue a report in advance of each legislative session analyzing the

tax benefits studied since the last report. If a tax benefit were not reauthorized by the legislature, it would expire two years after it appeared in a Commission report.

H.B. 1256

Author: Hughes

Amends/Enacts: §5.008 Property Code

Status: Filed

A seller's disclosure form executed in connection with the sale of residential real property would have to disclose whether the property was located in a special district.

H.B. 1257

Author: Holland

Amends/Enacts: §5.0146 Property Code

Status: Pending in House Business and Industry Committee

Someone selling a newly constructed residential property located in a "special district" would have to give a prospective buyer a written notice before entering into a binding contract. The notice would alert the buyer to the special district's taxes. If the seller failed to provide the notice, the buyer could back out of the deal. Curiously, the bill defines "special district" broadly enough to include school districts and even special districts that do not assess property taxes.

H.B. 1317

Author: Shine

Amends/Enacts: §1.0851 Tax Code

Status: Pending in House Ways and Means Committee

A property owner could require that all communications with an appraisal district or tax office be electronic. The property owner would do so by completing and filing a comptroller's form. An appraisal district or tax office would have to adopt policies to implement the law. The district or tax office would have to "accept and immediately confirm the receipt of" any electronic communication from a property owner.

H.B. 1513

Author: Vasut

Amends/Enacts: The whole Property Tax Code

Status: Pending in House Ways and Means Committee

This bill would eliminate property taxes. A joint legislative committee would study alternatives.

H.B. 1609

Author: Shine

Amends/Enacts: §§1.07, 1.085, 1.085, 1.086, 25.192, 25.193, 41.46, 41.461, and 41.47 Tax Code

Status: Pending in House Ways and Means Committee

A property owner could require that all communications with an appraisal district or tax office be electronic. The property owner would do so in writing by completing and filing a comptroller's form. An appraisal district or tax office would have to adopt policies to implement the law. A communication to an appraisal district or tax office would be timely if "addressed to the correct delivery portal or electronic delivery system" and sent or uploaded on or before the date on which

the communication was due. The district or tax office would have to “accept and immediately confirm the receipt of” any electronic communication from a property owner.

H.B. 2421

Author: Lozano

Amends/Enacts: Chapter 313, Subchapters B and C Tax Code

Status: Pending in House Ways and Means Committee

Several parts of the Economic Development Act expired at the end of 2022 because they were not extended during the various 2021 legislative sessions. This bill would revive them and extend them through 2033.

H.B. 3327 ★★

Author: Wu

Amends/Enacts: §25.025 Tax Code

Status: Passed by House; pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a public defender’s office.

H.B. 3455

Author: Harrison

Amends/Enacts: The whole Property Tax Code

Status: Pending in House Administration Committee

This bill would eliminate property taxes. A joint legislative committee would study replacing property taxes with sales taxes.

H.B. 4433 ★★

Author: Anchia

Amends/Enacts: §§311.002, 311.006, and 311.0111 Tax Code

Status: Passed by House; pending in Senate Natural Resources and Economic Development Committee

This bill would benefit some homeowners in a tax-increment-financing reinvestment zone who may see their taxes rise as a result of new development. A taxing unit could create a “reinvestment zone stability program” to subsidize homeowners who had lived in the area for seven years or more. The zone could use its own money to pay the extra taxes incurred by these “legacy homeowners.”

H.B. 4869

Author: Zwiener

Amends/Enacts: §25.025 Tax Code

Status: Pending in House State Affairs Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of or a volunteer or contractor for: 1) a clinic or facility that provides abortion services or gender-affirming health care services; or 2) an organization that provides logistical or financial support to individuals seeking an abortion or gender-affirming health care.

S.B. 864

Author: Hughes

Amends/Enacts: §5.008 Property Code

Status: Pending in Senate Business and Commerce Committee

A seller's disclosure form executed in connection with the sale of residential real property would have to disclose whether the property was located in a special district. This bill is virtually identical to H.B. 1256 discussed above.

S.B. 889

Author: Perry

Amends/Enacts: §25.025 Tax Code

Status: Pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include any current or former elected public officer or a current or former employee of such an officer. The list would also include a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department.

S.B. 1096

Author: Parker

Amends/Enacts: §§311.002, 311.006, and 311.0111 Tax Code

Status: Pending in Senate Natural Resources and Economic Development Committee

This bill concerning homeowners in a tax-increment-financing reinvestment zone is virtually identical to H.B. 4433 discussed above.

S.B. 1487 ★★

Author: Bettencourt

Amends/Enacts: §§1.07, 1.085, 1.085, 1.086, 25.192, 25.193, 41.46, 41.461, and 41.47 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

A property owner could require that all communications with an appraisal district, ARB, or tax office be electronic. The property owner would do so in writing by completing and filing a comptroller's form. An appraisal district, ARB, or tax office would have to adopt procedures to implement the law and include a notice on its website. A communication to an appraisal district or tax office would be timely if "addressed to the correct delivery portal or electronic delivery system" and sent or uploaded on or before the date on which the communication was due. The district or tax office would have to acknowledge the receipt of" any electronic communication from a property owner.

S.B. 1532

Author: Blanco

Amends/Enacts: §25.025 Tax Code

Status: Pending in Senate Business and Commerce Committee

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units would be expanded to include an employee of a public defender's office. This bill is virtually identical to H.B. 3327 discussed above.

S.B. 1926

Author: Springer

Amends/Enacts: Chapter 310 Tax Code

Status: Pending in Senate Natural Resources and Economic Development Committee

This bill would repeal the Economic Development Act and replace it with the "Texas Miracle Act." The two acts, however, would be similar in terms of allowing school districts to enter agreements limiting appraised values in the name of economic development.